

## TAX APPEALS

Our Commercial Tax Appeals attorneys bring a dynamic, cross-disciplinary approach to all tax evaluation and appeal matters. Our knowledge of the individual markets throughout New Jersey, including development opportunities, trends and potential obstacles, allows for a high level of collaboration with valuation appraisal professionals. This synergistic approach leads to a more convincing presentation during settlement negotiations with municipal officials and their professionals during prosecution of appeals before the Tax Court.

Our tax team delivers results for a wide variety of commercial real property clients, including real property managers, businesses with corporate headquarters in New Jersey, and owners or significant tenants of office buildings, retail shopping centers, industrial warehouses, research and development campuses and special purpose properties. We also have vigorously and successfully represented charitable organizations, including educational, religious and healthcare institutions, in realizing significant tax savings based upon the successful prosecution of property tax exemption claims.

### REPRESENTATIVE MATTERS

Represented a religious institution in a recent multi-year appeal concerning their 100+ acre campus, claiming that the proportion of exemption status attributable to the religious facility, in particular that used for the storage of religious/charitable materials, was severely understated. Asserting that a failure to settle would result in a First Amendment challenge, we convinced the municipality to reclassify a significant additional portion of the client's property as tax exempt, thereby resulting in hundreds of thousands of dollars in additional tax savings for the client.

Represented a major publishing company to pursue a reduction of the seemingly high assessment on their 180,000 square-foot corporate headquarters facilities in Union County, New Jersey. Based upon an aggressive approach to fixing the market rent applicable to similar single-user buildings, we achieved a successful settlement whereby the assessment was reduced by 35%. As a result of this multi-year settlement, the client realized over \$1.2 million dollars in tax savings.

Represented a significant pension fund to rectify the tax situation regarding their 303,000 square-foot multi-story office building in Berkeley Heights, New Jersey. Demonstrating the parking deficiencies associated with the office use and producing evidence of the actual level of rents in the facility spurred the municipality to settle the matter with the assessment being reduced by 30% which effected over \$695,000 in tax savings for the three tax years appealed.

Represented a leading news/broadcasting company to appeal the assessments on its 90 acre AM radio transmission tower site. By utilizing the wetlands delineations of the client's environmental consultant, we convinced the municipality to assign only a minimal conservation land value to the

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bulk of the property and successfully argued that the municipality should only tax the fair value of the taxable fixtures (foundations) of the superstructure radio antenna towers and not the towers themselves which are recognized by law to be exempt from taxation. In the end, we achieved a multi-year settlement package under which the client realized in excess of \$250,000 in tax savings.