



Partner  
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**Princeton, NJ**

**Practice Areas**

Condemnation & Eminent Domain Law  
Real Estate  
Real Estate Tax Appeal  
Tax Law

**Admitted**

New Jersey  
New York

**Education**

Binghamton University  
Bachelor of Arts, 2002  
Seton Hall University School of Law  
Juris Doctor, 2005

Mr. Genato is a Partner in the firm's Real Estate Tax Appeal Group. He concentrates his practice in the areas of local property taxation, eminent domain, redevelopment, and state tax matters. He has handled matters involving all phases of property tax appeal litigation throughout New Jersey, New York, Pennsylvania, Connecticut, Massachusetts, Virginia, Ohio, Florida and various other states.

Mr. Genato is regularly quoted as an authority on local property taxation in publications such as Bloomberg News, The Star-Ledger, The Philadelphia Inquirer, Hudson Reporter, NJBIZ, GlobeSt.com, examiner.com, and the Press of Atlantic City. He has also been featured or quoted in PCWorld, iPhone Life, NJ.com, HuffPost, Princeton Patch, The Modesto Bee, and The Las Vegas Review-Journal.

Mr. Genato has extensive experience with cases involving office complexes, corporate headquarters, industrial facilities, oil refineries, manufacturing facilities, research and development facilities, warehouses, data centers, hotels, extended-stay corporate suites, golf courses, ski resorts, shopping malls, banks, telecommunication facilities, assisted living facilities, nursing homes, parking garages, truck terminals, apartment buildings, and condominiums. He advises clients on issues regarding property tax issues, liabilities, exemptions, and farmland assessment qualification.

Mr. Genato has been involved in the successful resolution of significant and diverse property tax cases, including the following examples:

- Reduction in oil refinery assessment from \$653 Million to \$340 Million
- Reduction in oil refinery assessment from \$298 Million to \$85 Million
- Reduction in manufacturing facility assessment from \$160 Million to \$110 Million
- Reduction in office assessment from \$96 Million to \$58 Million
- Reduction in ski resort assessment from \$69 Million to \$37 Million
- Reduction in hospital assessment from \$32.4 Million to \$13 Million
- Reduction in chemical plant assessment from \$29 Million to \$13.5 Million
- Reduction in office assessment from \$25.5 Million to \$9 Million
- Reduction in assisted living facility assessment from \$25 Million to \$12 Million
- Reduction in retail assessment from \$25 Million to \$18.5 Million
- Reduction in multifamily assessment from \$25 Million to \$19 Million
- Reduction in office assessment from \$19 Million to \$4.5 Million
- Reduction in corporate headquarters assessment from \$18.9 Million to \$12.7 Million
- Reduction in refrigerated distribution warehouse assessment from \$14.7 Million to \$9.6 Million
- Reduction in assisted living facility assessment from \$14 Million to \$10 Million

- Reduction in vacant land assessment from \$13 Million to \$7 Million

After graduating from law school, Mr. Genato was a law clerk to the Honorable Vito L. Bianco, J.T.C. of the Tax Court of New Jersey. In this capacity, he assisted Judge Bianco in drafting the first published case in the nation to comprehensively address casino valuation. Prior to joining Archer, Mr. Genato was associated with the law firm of McCarter & English, LLP, in Newark, New Jersey, where he focused on local property taxation, eminent domain, and business litigation.

Mr. Genato is a member of the New Jersey Supreme Court Committee on the Tax Court for the 2018-2020 term and previously served as a member during the 2012-2014, 2014-2016, and 2016-2018 terms. The Committee is comprised of members of the bench and tax bar as well as representatives of taxpayers' groups, local, county and state tax administrators and others concerned with the administration and review of the New Jersey tax laws. The Court relies on this Committee to provide well-reasoned, expert advice on matters within its general area of knowledge and responsibility.

Mr. Genato is active in the legal community and is a former Chair of the Taxation Law Section of the New Jersey State Bar Association. The Taxation Law Section studies and disseminates information on developments in tax law, and provides a forum for discussion of tax policy issues by professionals and elected/appointed officials.

Mr. Genato is also a member of the firm's Diversity Committee, Associate Practice Development Committee, Associate Planning Committee, and LEAD Steering Committee.

In 2011, 2012, 2015, 2016, 2017 and 2018 New Jersey Monthly Magazine named Mr. Genato to its list of Rising Stars, which recognizes New Jersey's outstanding young lawyers. Rising Stars are selected through the Super Lawyers publication and is an honor bestowed on no more than 2.5 percent of New Jersey's attorneys.

## **Representative Experience**

Litigation involving the appraised valuation of the following property types:

- Commercial: office, retail, lab, R&D, apartments, condos and co-ops, hotels and conference centers, corporate headquarters, data centers, hospitals, skilled nursing facilities, assisted living facilities, residential care facilities, malls (super-regional to strip malls), bank branches, restaurants, and self storage.
- Industrial: manufacturing, warehouse/distribution, oil refineries, pipelines, steel mills, power plants, industrial headquarters, chemical plants, food processing, extruding, oil and LNG terminals, and pollution control equipment.
- Special: ski resort, vacant land, farmland, wetlands, cell towers, golf courses, contaminated property, and residential developments.

## **Representative Cases**

- Sun Pipe Line Co. v. Township of West Deptford, 25 N.J. Tax 466 (Tax 2010).
- 201 Industrial Way, LLC v. Eatontown Borough, 2012 WL 4514695 (Tax October 1, 2012).

- Township of Montville v. Lotta Lettuce J.T.S. Farms, LLC, 2013 WL 2494242 (App. Div. June 12, 2013).
- 34 Russo Place, LLC v. Township of Berkeley Heights, 2013 WL 5782583 (Tax October 24, 2013).
- Professional Holdings, L.L.C. v. Borough of South Plainfield, 2014 WL 201878 (Tax January 13, 2014).
- Savita v. Twp. of Neptune, 2015 N.J. Tax Unpub. LEXIS 64 (Tax August 10, 2015).
- Star Partner Enterprises Two Limited Liability Company v. Township of North Brunswick, 2015 N.J. Tax Unpub. LEXIS 72 (Tax August 28, 2015).
- 34 Russo Place LLC v. Berkeley Heights Township, 2015 N.J. Tax Unpub. LEXIS 82 (Tax September 22, 2015).
- Strategic Long Term Care of New Jersey at Berkeley Heights, LLC v. Township of Berkeley Heights, 2015 N.J. Tax Unpub. LEXIS 83 (Tax September 24, 2015).
- Fields v. Trustees of Princeton University, 28 N.J. Tax 574 (Tax 2015).
- 34 Russo Place, LLC v. Township of Berkeley Heights, 2016 N.J. Tax Unpub. LEXIS 22, 2016 WL 1627574 (Tax April 20, 2016).
- Strategic Long Term Care of New Jersey at Berkeley Heights, LLC v. Township of Berkeley Heights, 2016 N.J. Tax Unpub. LEXIS 23, 2016 WL 1714681 (Tax April 20, 2016).
- Fields v. Trustees of Princeton University, 29 N.J. Tax 284 (Tax 2016).
- HPT TA Properties Trust v. Bloomsbury Borough, 2018 WL 4690177 (Tax September 28, 2018).

## **Professional and Community Involvement**

- New Jersey State Bar Association, Immediate Past Chair of the Taxation Law Section (2017 – 2018)
- New Jersey State Bar Association, Chair of the Taxation Law Section (2016 – 2017)
- New Jersey State Bar Association, Chair-Elect of the Taxation Law Section (2015 – 2016)
- New Jersey State Bar Association, Second Vice Chair of the Taxation Law Section (2014 – 2015)
- New Jersey State Bar Association, Member of the Taxation Law Section (2006 – Present)
- Essex County Bar Association, Executive Committee Member of the Young Lawyer's Division (2007 – 2009)
- Mercer County Bar Association, Member (2009 – Present)
- Asian Pacific American Lawyers Association of New Jersey, Young Lawyers Committee (2014 – Present)
- Asian Pacific American Lawyers Association of New Jersey, Member (2007 – Present)
- MIDJersey Chamber of Commerce, Member
- Princeton Regional Chamber of Commerce, Member
- John J. Gibbons Criminal Procedure Moot Court Competition, Mock Judge (2008 and 2009)
- The 200 Club of Atlantic and Cape May Counties
- The 200 Club of Mercer County

## **Awards and Recognition**

- New Jersey Monthly Magazine, 2011 Rising Stars
- New Jersey Monthly Magazine, 2012 Rising Stars
- New Jersey Monthly Magazine, 2015 Rising Stars
- New Jersey Monthly Magazine, 2016 Rising Stars
- New Jersey Monthly Magazine, 2017 Rising Stars
- New Jersey Monthly Magazine, 2018 Rising Stars
- New Jersey Monthly Magazine, 2019 Rising Stars

## **Articles and Presentations**

- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics and Ethical Considerations for Property Tax Appeals (May 15, 2019)
- HalfMoon Education, Speaker on New Jersey State Tax Update 2018 (July 27, 2018)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics in Property Taxation (May 16, 2018)
- Businesses Committed to South Jersey, Speaker on the Nuts & Bolts of Real Estate Tax Appeals (February 16, 2018)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics in Property Taxation (May 18, 2017)
- Chemistry Council of New Jersey, Speaker on Property Tax Assessments for Contaminated Properties & Industrial Facilities (May 2, 2017)
- New Jersey Institute for Continuing Legal Education, Speaker on Real Estate Tax Appeals: Update 2017 (February 11, 2017)
- New Jersey Institute for Continuing Legal Education, Speaker on Key Tax Issues That Impact Every Area of Practice (December 20, 2016)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics in Property Taxation (May 19, 2016)
- Master Your Finances with Kurtis Baker on 107.7 The Bronc WRRC-FM, Featured Radio Guest (April 17, 2016)
- New Jersey Institute for Continuing Legal Education, Speaker on What Every Attorney Needs To Know About Tax Law (December 2015)
- The Voice of Real Estate with Debbie Lang on 920AM THE VOICE, Featured Radio Guest (September 27, 2015)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics and Ethical Considerations for Property Tax Appeals (May 2015)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Residential Real Estate Tax Appeals – The Basics, presented with the Honorable Mary Siobhan Brennan, J.T.C. (May 2015)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics in Property Taxation (May 2014)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on How To File a Property Tax Appeal, presented with the Honorable Mary Siobhan Brennan, J.T.C. (May 2014)

- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics in Property Taxation (May 2013)
- New Jersey State Bar Association Annual Meeting and Convention, Speaker on Advanced Topics in Property Taxation (May 2012)
- New Jersey Association of County Tax Boards, Guest Speaker on Recent Tax Court Decisions, presented with the Honorable Vito L. Bianco, J.T.C. (August 2008)