



Partner

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(609) 580-3708

Princeton, NJ

Practice Areas

Alternative & Renewable Energy
Condemnation & Eminent Domain Law
Real Estate Tax Appeal
Tax Law

Admitted

New Jersey
New York
Pennsylvania

Education

Rutgers College
Bachelor of Arts, 1997
Seton Hall Law School
Juris Doctor, 2000

Jeff concentrates his practice in the areas of local property tax, redevelopment and condemnation. Jeff litigates complex property tax appeals in New Jersey, New York and Pennsylvania. He advises clients regarding property tax issues and liabilities, and pursues property tax exemptions, abatements, and other incentives for real estate development projects. Jeff also handles a variety of complex condemnation matters on behalf of property owners.

Jeff has significant experience negotiating and obtaining tax exemptions and abatements for developers under New Jersey's Long-Term Tax Exemption Law and Five-Year Exemption and Abatement Law. These programs provide for payments in lieu of taxes to help minimize property tax for new development and redevelopment projects, or to locate a project in a distressed or blighted area. Through these programs, Jeff assists clients in securing property tax exemptions, which would be in effect for a set period of time. Those clients have been able to make an annual payment that was much less than what their traditional tax would have been. Jeff's clients have been able to save in real estate taxes, as well as increase the fair market value of their property.

Following law school, Jeff clerked for Judge Harold A. Kuskin of the New Jersey Tax Court, where he worked on seminal cases involving taxation of heavy industrial facilities and issues related to long-term tax abatements.

Representative Experience

Litigation involving the appraised valuation of the following property types:

- Commercial: office, retail, laboratory, research and development, apartments, condominiums, co-ops, hotels, conference centers, corporate headquarters, data centers, switching stations, 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, oil & LNG terminals, lumber mills, pollution control equipment
- Special: amusement parks, water parks, ski resorts, vacant land, farmland, wetlands, cell towers, golf courses, contaminated property, residential developments, equalization ratio challenges

Property tax abatements and exemptions for the following:

- Electrical generating facilities
- Distribution warehouses
- E-Commerce fulfillment centers
- Office buildings

- Self-storage facilities
- Hotels
- Multi-family residential

Professional and Community Involvement

- Member, New Jersey Supreme Court Committee on the Tax Court
- Co-Chair, New Jersey State Bar Association Property Tax Committee
- Past Chair, New Jersey State Bar Association Tax Law Section
- Trustee, Mercer County Bar Association
- Co-Chair, Legislative Committee of the National Association of Office & Industrial Properties (NJ-NAIOP)
- Treasurer, Princeton School Gardens Cooperative
- Member, Princeton Corridor Rotary Club

Articles and Presentations

- March Business Before Business Breakfast, Princeton Regional Chamber of Commerce, March 2019
- Energy Panel Discussion, NJBIZ, June 2018
- Advanced Topics in Property Taxation, New Jersey State Bar Association Annual Meeting, May 2016
- What Every Lawyer Should Know About Tax Law, NJICLE, December 2015
- AHS Hospital Corp. v. Town of Morristown-Emerging Issues for In-House Counsel, New Jersey Hospital Association, September 2015
- What AHS Hospital Corp. v. Town of Morristown Means for Non-Profit Hospitals in NJ, New Jersey Hospital Association, July 2015
- Advanced Topics for Property Tax Appeals, New Jersey State Bar Association Annual Meeting, May 2015
- Real Estate Tax Appeals, Madison Leaning Center, June 2014
- Advanced Topics in Property Taxation, New Jersey State Bar Association Annual Meeting, May 2014
- And On The Eighth Day There Was. . . Tax, Mercer County Bar Association, May 2014
- Assessment of Personal vs. Real Property and Intangible Asset, Annual New Jersey Seminar of the Society of Professional Assessors, Society of Professional Assessors, April 2014
- Advanced Issues in Real Estate Law: Real Estate Tax Appeals, National Business Institute, April 2014
- Net Opinion Challenges to Appraisal Reports, CLE International Eminent Domain Institute, January 2014
- Professionalism & Taxation Law, 2013 Tax Court Professionalism Day, New Jersey Tax Court, October 2013
- Advanced Topics in Property Tax, New Jersey State Bar Association Annual Meeting, May 2013
- Featured Guest, Molotsky Money Hour, WWDB AM 860, WOBN AM 1160, February 2013
- Advanced Topics in Property Tax, New Jersey State Bar Association Annual Meeting, May 2012

- Advanced Topics in Property Tax, New Jersey State Bar Association Annual Meeting, May 2012
- Solar Energy: A Real Estate Appraiser's Overview, Appraisal Institute, September 2011
- Advanced Topics in Property Tax, New Jersey State Bar Association Annual Meeting, May 2011
- Tax Appeals for Distressed Properties and Market, Appraisal Institute, September 2009
- Posing Legal Challenges to the Use of Eminent Domain, CLE International Eminent Domain Institute, Princeton, 2007