



## REAL ESTATE TAX APPEAL SERVICES

Property taxes are a considerable business operating expense. Elevated or unfair property valuations increase tax liabilities. Often, commercial properties can be over-assessed resulting in excessive and unlawful taxes. Archer & Greiner's Real Estate Tax Appeal Group assists clients in monitoring and controlling their tax obligations through sophisticated and strategic representation to achieve tax savings. Our attorneys have achieved substantial tax savings for thousands of our corporate, business and residential clients, handling the litigation for all types of commercial, residential, industrial, and special property.

Attorneys in Archer's Real Estate Tax Appeal Group are well-versed in the complexities of property tax laws. We review individual strategies and issues in order to pursue tax reductions. We ensure that our clients pay only the amount in property taxes required by law through challenging assessments and pinpointing other tax-savings opportunities. We help non-profit clients obtain and retain their tax-exempt status and provide solutions that reduce liabilities to local taxing jurisdictions. We also have extensive experience in negotiating tax exemptions, abatements, and payments in lieu of taxes for qualifying projects.

Consideration of a variety of factors is needed in determining whether a tax appeal is warranted and the process can often be confusing. Prior to filing an assessment appeal, our attorneys undertake a thorough analysis of each matter and formulate a strategy that addresses not only the particular circumstances of each property, but also the objectives and needs of the client. Drawing on our vast experience, we offer clients a complimentary assessment review and a recommendation about whether an appeal is justified. In most cases, contingent fee arrangements are available so no legal fees are due unless we are successful in reducing taxes.

We have successfully represented clients in significant and diverse property tax cases involving billions of dollars of appraised valuation, including the following examples:

- Oil refinery assessment reduction from \$653 Million to \$340 Million
- Oil refinery assessment reduction from \$298 Million to \$85 Million
- Corporate headquarters assessed market value reduction from \$208 Million to \$151 Million
- Manufacturing facility assessment reduction from \$160 Million to \$110 Million
- Office assessment reduction from \$96 Million to \$58 Million
- Ski resort assessment reduction from \$69 Million to \$37 Million
- Chemical plant assessment reduction from \$29 Million to \$13.5 Million
- Assisted living facility assessment reduction from \$25 Million to \$12 Million
- Multi-family assessment reduction from \$68 Million to \$55 Million
- Office assessment reduction from \$19 Million to \$4.5 Million
- Vacant land assessment reduction from \$13 Million to \$7 Million

**For more information or to arrange for a complimentary assessment review, please contact David Schneider at 609-580-3737 or [dschneider@archerlaw.com](mailto:dschneider@archerlaw.com).**



## REAL ESTATE TAX APPEAL SERVICES

Our dedicated Real Estate Tax Appeal Group handles hundreds of appeals annually and includes a Pennsylvania State Certified General Appraiser, four Pennsylvania licensed attorneys, three former New Jersey Tax Court Clerks, and a Certified Tax Assessor.

**Jeffrey D. Gordon** focuses his practice on the prosecution of complex real estate tax appeals for the owners of major commercial and industrial properties. He obtains tax exemptions for redevelopment projects and handles eminent domain cases. Mr. Gordon holds or has held positions as a Certified Tax Assessor, Chairman of the Taxation Section of the New Jersey Bar, Chairman of the State Bar's Property Tax Committee, IPT member, Affiliate Member of the Appraisal Institute, and a member of the New Jersey Supreme Court Committee on the Tax Court. He is a former New Jersey Tax Court law clerk to Presiding Judge Michael A. Andrew, Jr., retired.

**Jeffrey M. Gradone** concentrates his practice in the prosecution of complex commercial and industrial real estate tax appeals in. He handles appeals involving highly specialized industrial properties and environmentally contaminated properties. Mr. Gradone advises clients regarding property tax consequences associated with real estate acquisition and development. He is Co-Chair of the NJSBA Property Tax Committee and a member of the Executive Committee of the Tax Section. He is a former law clerk to the Honorable Harold A. Kuskin of the New Jersey Tax Court.

**Cory K. Kestner** specializes in eminent domain, local property taxation and redevelopment. He devotes a substantial part of his practice to handling a variety of condemnation/eminent domain matters, advising clients regarding property tax issues and liabilities, and pursues property tax exemptions, abatements, and other incentives for real estate development projects. He has extensive experience representing clients in local government, affordable housing and land use issues.

**Andrew T. Fede** represents commercial and residential taxpayers in local property taxation matters and has served as a condemnation commissioner.

**David A. Schneider** is an experienced trial lawyer and licensed Pennsylvania State Certified General Appraiser, the state's highest commercial appraiser designation. He concentrates his practice on valuation related litigation, including complex real estate tax appeals for commercial and industrial property owners, and eminent domain cases. He also handles real estate tax exemption and tax immunity matters. He is a frequent lecturer to appraisers, attorneys, tax assessors, and the IPT. Mr. Schneider is a member of the Institute for Professionals in Taxation and affiliate member of the Philadelphia Chapter of the Appraisal Institute, and is a former law clerk to Pennsylvania Superior Court Judge Richard B. Klein, retired.

**Alex Paul Genato** concentrates his practice in the areas of local property taxation, eminent domain, redevelopment, and state tax matters. He has extensive experience in the prosecution of complex commercial and industrial real estate tax appeals. Mr. Genato advises clients regarding property tax issues, liabilities, exemptions, and farmland assessment qualification. Mr. Genato was a member of the New Jersey Supreme Court Committee on the Tax Court for the 2014-2016 term. He is a former law clerk to the Honorable Vito L. Bianco of the New Jersey Tax Court.

**Joseph J. Norcia** is a New Jersey State Certified Tax Assessor whose practice focuses on the litigation of commercial property tax appeals. He has successfully negotiated assessment reductions for a variety of properties, and has experience in both large commercial and residential real estate transactions.

**William J. O'Kane, Jr.** is an accomplished trial lawyer. He has tried more than 25 cases to verdict. Mr. O'Kane earned the New Jersey Supreme Court's designation as a Certified Civil Trial Attorney, an honor granted to only 2% of attorneys practicing in the State of New Jersey.

**SAMPLE PROPERTY TYPES HANDLED**

<u>Residential/Commercial</u>	<u>Industrial</u>	<u>Special</u>
Office	Manufacturing	Golf courses
Retail	Warehouse/distribution	Contaminated property
Apartments, condos & co-ops	Oil refineries	Casinos
Hotels & conference centers	Astro space plant	Amusement parks
Skilled nursing facilities	Pipelines	Water parks
Assisted living facilities	Steel mills	Ski resort
Hospitals	Power plants, including nuclear	Flyers skate zones
Lab/R&D	Industrial headquarters	4,000 ac. bombing range
Residential Developments	Chemical plant	Vacant land
Corporate headquarters	Food processing	Farmland
Data centers	Extruding	Wetlands
Malls (super-regional to strip malls)	Oil & LNG terminals	Armory
Bank branches	Lumber mills	Prisons
Restaurants	Self-storage	Cell towers
	Pollution control equipment	Mines & quarries