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## Tax Certiorari Law

Many of our clients have had one common complaint: that high property taxes in our region reduce operating profitability and can adversely affect the ability to sell or lease a property.

Our tax certiorari attorneys represent both businesses and individuals in applying for property tax reductions and exemptions. Over the last five years, our clients have received more than \$50 million in property tax refunds and millions more in tax savings. Obtaining tax relief for our clients, who include financial institutions, developers, a major utility owner and hundreds of property owners, is the major focus of our department. Our attorneys concentrate in the Long Island and metropolitan New York region and have an intimate knowledge of the opportunities and political landscape of the area. Our tax certiorari group experience includes litigation and trials as well as administrative dispositions.

To better serve our clients, we maintain an extensive database that allows us instant access to the assessment and case status of each property in our clients' portfolio, currently in excess of 2,500 properties. To stay current on property values, we also maintain and continually update our assessment and sales database.

Our department is not limited to the "standard" assessment reduction proceedings. As a full-service law firm, with more than 70 lawyers and a support staff of 150 employees, Farrell Fritz offers services not available to most smaller firms. At a moment's notice our tax certiorari department can tap resources throughout the firm to provide added experience in bankruptcy, environmental litigation, zoning or any related real estate area. We are prepared to address any ancillary issue that may arise in the course of a tax certiorari proceeding and often use the many resources available to us.

Over the years, we have assisted hundreds of business owners and individuals obtain property tax relief. If you would like an analysis regarding the viability of receiving a refund, please contact Arthur Feldman at 516.227.0707 or [afeldman@farrellfritz.com](mailto:afeldman@farrellfritz.com).

**EXCERPTS FROM  
“HOW DO YOU SPELL PROPERTY TAX RELIEF?”**

By Arthur K. Feldman, Esq.

**Is It Worth It?**

There are many aspects involved in property assessment, and many properties are inaccurately assessed. Whether your assessment is inappropriate generally requires the opinion of an attorney experienced in real estate or tax certiorari matters – who should be able to give you an idea of where you stand within minutes.

If your attorney does feel you have a case, don't expect immediate results. For example, it took us more than four years to bring Northrop Grumman's grievance closer to trial, but in the end the tax assessment on the company's Bethpage complex was cut by more than one third, resulting in a refund in excess of \$25 million.

**Can You Challenge?**

There are four basic reasons why a property owner, lessee or mortgagee might get their property taxes reduced: excessive assessment, unlawful assessment, misclassification, or unequal assessment.

**What Now**

If you think you may have a case, a short phone call to an experienced tax certiorari attorney will quickly confirm your hunch. He or she will file a grievance at your local assessment department. You may or may not receive a hearing in front of the Board of Assessment Review. If you are denied relief at this stage, you can proceed to the judicial review . . .

No doubt about it: pursuing a tax certiorari proceeding to the bitter end requires patience. Nonetheless the wait can be well worth it. The fact is, the assessments of many commercial properties are too high. You may only be a phone call away from saving thousands of dollars for your business.

**For the full text of this article, originally published in the *Hauppauge Reporter*, please call Arthur Feldman at 516.227.0707.**