

Michael P. Guerriero

Partner

Uniondale

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Michael Guerriero is a member of the firm's Real Property Tax Certiorari & Condemnation Law Practice Group.

Michael is a property tax attorney and strategic valuation consultant who concentrates his practice in complex commercial property taxation disputes, valuation law, and related litigation. He serves property owners, developers, investors, and tenants in all real estate market sectors throughout New York and other states across the country.

Michael also provides economic development representation to clients offering strategic valuation and property tax mitigation guidance for development projects, and regularly counsels clients applying for Industrial Development Agency (IDA) and Municipal Development Incentive Programs. His consulting services include due diligence and feasibility analysis for the acquisition, disposition, leasing and financing of commercial real estate properties and development projects.

With extensive experience in real property assessment appeals, valuation, and advocacy, Michael successfully litigates property tax matters throughout New York State, including Nassau, Suffolk, Westchester and Rockland Counties and municipalities throughout Western New York and the Hudson Valley. He also represents property owners before the New York City Tax Commission and in Eminent Domain Proceedings before the Court of Claims. Michael obtains property tax refunds and reductions for a wide array of property types including shopping centers and big box stores, retail chains, institutional banks, office, industrial and manufacturing plants, specialized properties such as golf & country clubs, marinas, self-storage, multi-family residential, condominiums, and cooperatives.

Michael's practice includes the energy and utility sectors, serving clients across industries such as renewable energy, offshore wind, solar, battery storage, and traditional power generation facilities. In his capacity as legal

PRACTICE AREAS

Real Property Tax Certiorari & Condemnation

Real Estate

EDUCATION

Maurice A. Deane School of Law at Hofstra University, J.D.

Adelphi University, B.A.

AFFILIATIONS AND APPOINTMENTS

Nassau County Bar Association, Board Director (2025 – current); Tax Certiorari & Condemnation Committee, Past Chair (2022-2024); Past Vice Chair (2020-2022)

Institute for Professionals in Taxation (IPT), Member

International Council of Shopping Centers (ICSC), Member

Long Island Association (LIA), Committee on Offshore Wind, Member

Long Island Real Estate Group (LIREG), Member

Suffolk County Bar Association, Tax Certiorari & Condemnation Committee, Member

Westchester County Bar Association, Tax Certiorari & Condemnation Committee, Member

New York City Bar Association, Member, Tax Certiorari & Condemnation Committee, Member

New York State Bar Association, Member

American Bar Association, Member

Huntington Lawyers Club, Member

ADMISSIONS

Bar Admissions

counsel to the Long Island Power Authority (LIPA), Michael regularly represents LIPA in property tax and assessment matters and related litigation.

Practical management guidance is the hallmark of Michael's practice. He provides sophisticated advice on the property tax components of national and local real estate portfolios. He advises on the property tax consequences of acquisition, sales, leasing, exemptions and abatements. Michael regularly advises clients on the negotiation and tax impact of IDA payments-in-lieu-of-taxes (PILOT) agreements and municipal tax incentive. An active member in the field, Michael publishes thought leadership articles covering property tax and assessment, valuation, and economic development issues impacting market participants nationwide.

Prior to joining Farrell Fritz, Michael practiced at Koeppel Martone & Leistman, LLP, a well-known regional New York law firm devoted exclusively to the practice of Real Property Tax Certiorari and Condemnation.

Experience

- Represented and consulted with major national retailers, institutional banks, national and local developers and closely held, family-owned real estate firms with respect to property tax management strategies for real estate portfolios and successfully obtained millions of dollars in tax refunds and tax savings.
- Successfully represented international power generating company in a property tax matter involving the valuation and assessment trial of a power plant on Long Island, New York, resulting in assessment reductions of 66% and 67% for the tax years under review.
- Provided strategic property tax & valuation representation to major New York developer of 145,000 square foot logistics and distribution center in obtaining assessment reduction that secured significant property tax savings and formed the basis for pre-construction economic development incentives from local IDA.
- Retained as expert consultant and local counsel to international energy company relating to the valuation, assessment and taxation of various offshore wind projects planned for development in New York.
- Retained as expert consultant and local counsel to international power generating company involving the valuation, assessment and taxation of a power plant with respect to economic development incentives from local IDA.

- Represented local developer of a low income, multi-family project before local IDA in securing 10-year extension of PILOT Agreement on the basis of an assessment reduction secured from tax appeal litigation.
- Represented claimant in eminent domain proceedings awarding an additional \$11.8 million in just compensation for taking of highly coveted real estate. *City of Long Beach v. Sun NLF Partnership*, 1 N.Y.S.3d 246 (Appellate Division, Second Department, 2015)
- Obtained a \$4.2 million settlement of a complex, multi-year lawsuit on behalf of numerous commercial property owners improperly charged an excessive garbage benefit assessment fee. *Deer Park Assoc. v. Town of Babylon*, 993 N.Y.S.2d 761 (Appellate Division, Second Department, 2014)
- Successfully represented numerous golf & country clubs along the Gold Coast of Long Island in real property tax review proceedings, having litigated the issue of the preferred method of valuation for private golf clubs in tax assessment review proceedings. *Hempstead Country Club v. Bd. of Assessors of Nassau County*, 974 N.Y.S.2d 98 (Appellate Division, Second Department, 2013)

Recognition

- “Who’s Who in Real Property & Tax Certiorari Law,” Long Island Business News, 2021-2022
- “Innovators in Commercial Real Estate,” New York Real Estate Journal, 2025