## WHO'S WHO in Tax Certiorari Law

## **Arthur Feldman**

Farrell Fritz PC



Arthur Feldman is a partner in the tax certiorari department of Farrell Fritz PC in Uniondale. Feldman handles all aspects of real property taxation on behalf of developers and owners or tenants of commercial and residential property.

Since 1986, Feldman has been involved in the trial, litigation or administrative disposition of real estate tax cases regarding properties as diverse as the largest commercial-industrial complex on Long Island, the Pennsylvania Railroad yards in NYC, a Manhasset bank branch, regional shopping malls and a Merrick residence renovated to accommodate a disabled child.

Most cases involve proving a lower market value than reflected by the assessment, Feldman said. "Even if a case does not have merit based on the market value, in a number of cases, I have reduced the tax burden on properties by addressing issues other than market value," he said. "In Nassau County, particularly since the 2003 reassessment, I have obtained refunds in excess of \$1 million by correcting what is called the transitional assessment, a mandated phase-in of assessment increases."

Feldman has also obtained reductions for clients by showing that they should be taxed as residential property, not commercial.

Feldman is also a member of the Institute for Professionals in Taxation and the New York Tax Review Bar. He is a past chair and vice chair of the

Nassau County Bar Association's tax certiorari and condemnation committee. He also serves on the executive board of the Long Island Real Estate Group is the immediate past president of the Young Israel of New Hyde Park.

Prior to joining Farrell Fritz in 1989, Feldman was assistant corporation counsel for NYC in its tax certioraridivision. He is a member of the NYS and NJ Bars and is admitted to practice in the U.S. District Court for the Eastern and Southern Districts of New York. Feldman received his juris doctorate, cum laude, from Brooklyn Law School. He earned a bachelor of science in the dual majors of economics and decision sciences from the Wharton School of the University of Pennsylvania.

Farrell Fritz' practice areas include corporate and banking; environmental law: franchise & distribution: labor & employment law; land use, zoning and municipal law; litigation; real estate; tax; tax certiorari; trusts and estates law; and bankruptcy and creditors' rights.