



Practice

Tax Certiorari and Condemnation

Here to help lessen your property tax burden.

For commercial property owners who feel they've been subject to unfairly high real property taxation, consulting with a tax certiorari attorney is the most effective way to obtain relief. Jaspan Schlesinger LLP's tax certiorari and condemnation law group provides the specialized knowledge and expertise offered by boutique practices, but with the sophistication and resources of a large, premier firm. Residential property owners equally benefit from the breadth of our services in securing lower and fairer property tax bills.

One advantage of our full-service firm's robust size is the sheer number of specialists who work within many different disciplines. With in-house practice groups in [land use and zoning](#) and [litigation](#), we can develop an all-inclusive strategy that addresses multiple issues to help your cause.

Maximizing Financial Returns for Property Owners and Tenants

Based out of the firm's offices in Garden City and Suffern, NY, Jaspan Schlesinger LLP's tax certiorari attorneys serve clients throughout Long Island, New York City, and the Lower Hudson Valley. On your behalf, we will aggressively pursue your interests in each stage of administrative proceedings, arbitration, or litigation concerning tax assessment review or eminent domain proceedings.

We Fight for a Fair Valuation for Your Property

Our firm has established and experienced tax certiorari attorneys eager to provide private and municipal clients with the same high level of service we've provided throughout our firm's 70-year history. Our focus on real estate valuation litigation comprises a wide range of competencies, including:

- Commercial tax certiorari proceedings
 - Office
 - Industrial
 - Warehouse

- Retail
- Restaurant
- Condominiums and cooperatives
- Apartment buildings
- Vacant land
- Mixed-use buildings
- Farms
- Converted residences
- Eminent domain proceedings
 - Commercial and residential compensation claims
 - Commercial fixture claims
- Real property tax exemptions, valuation litigation, and arbitration
 - Not-for-profits
 - New construction
 - Religious
 - Educational
- Agricultural assessments
 - Commercial horse-boarding operations
 - Farms
 - Wineries
 - Nurseries
- Municipal property tax-related litigation and condemnation proceedings
- Residential tax certiorari proceedings

Attorneys



Joan M. Gibbons Quinn
Partner



Andrew M. Mahony
Partner



James D. Leonard
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Case studies

Verizon v. Towns of Hempstead/North Hempstead

We successfully defended two towns in Nassau County in declaratory judgment actions brought by utility companies claiming that tax levies charged to their transmission and distribution properties to fund garbage collection and disposal were illegal. We ultimately prevailed upon the Appellate Division that the county assessor, not the towns, was responsible for erroneous assessments, so that the county was ordered to fully indemnify the taxpayers of the towns for the refunds of the erroneously charged levies, potentially saving the town taxpayers over \$100 million.

In re Village of Patchogue Condemnation

We represented the village in eminent domain proceedings in which the village sought to consolidate and expand its recreation center, senior center and code enforcement division into a former hotel adjacent to a village park. The owner of the property sought to stop the condemnation in multiple courts. In a federal trial and a proceeding in the Appellate Division, we successfully demonstrated that the village acquisition should proceed under the law and the village project was successfully completed.

Ramlogan v. Nassau County

Nassau County implemented a program requiring commercial taxpayers to file annual certified income and expense statements with the Department of Assessment. If the county unilaterally deemed the submission insufficient or otherwise failed to process the information, or if the commercial taxpayer was unable to download the information on the county's website, the county would add a penalty based on the assessment of the property to the taxpayer's property tax bill. As such, the taxpayer could, in theory, lose its property in tax lien proceedings because the penalty was part of the real property tax bill. On behalf of our aggrieved commercial clients, we sued the county and obtained a court order declaring the penalties to be an illegal tax.

Century Condominium v. Nassau County

We represented the board of managers of a large residential condominium in tax certiorari proceedings. Although we established that the condominium units were under assessed, the assessor attempted to avoid paying refunds by claiming technical defenses based on appraisals submitted by both petitioners and the county. We successfully moved the trial court to order the refunds and defeated the assessor in its appeal of the trial court's ruling, resulting in all of the unit owners receiving their full refunds, totaling several hundred thousand dollars.

Montpay v. Nassau County

The county refused to process the administrative settlements it had previously agreed to concerning several dozen of our commercial tax certiorari clients. We commenced a hybrid declaratory judgment action/Article 78 proceeding in Supreme Court resulting in an order directing the county to immediately process the settlements and pay the refunds to our commercial clients.