

# Real Estate Journal

THE LARGEST WEEKLY COMMERCIAL/INVESTMENT NEWSPAPER COVERING THE STATE

## Koeppel Martone & Leistman L.L.P. is joined by lawyers from Siegel Fenchel Peddy, P.C.



Michael Martone



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As of January 1st the law firm of Koeppel Martone & Leistman L.L.P. was joined by the lawyers from Siegel Fenchel Peddy, P.C. This created a certiorari super firm that can, in effect, fight the "city hall" Goliath from a position of greater strength.

The story of tax assessment & condemnation, how this amicable take-over occurred, and how the history of both sets of lawyers intertwines from as far back as 1968, follows.

It sounds like a clear case of David vs. Goliath; a law firm with six to eight attorneys taking on big government to reduce property tax assessments. This is the mission the lawyers at Koeppel Martone & Leistman, L.L.P. have grappled with since the 1960s and it is no truer anywhere than in Nassau County where property taxes are among the highest in the nation.

Although some may feel that excessive property taxes are inevitable, not so, say two premier law firms in the field of real property tax assessment review who, effective as of January 1, 2008, joined forces to continue their "battle with the assessors." Fighting "city hall" is what Koeppel Martone & Leistman, L.L.P. and Siegel Fenchel & Peddy, P.C. are all about.

Since their entry into the field of tax certiorari, Koeppel Martone & Leistman, L.L.P. has held the position as the largest tax certiorari firm in New York State. Now they are being rejoined by their old compatriots from Siegel Fenchel & Peddy, P.C., the second largest certiorari firm in the state, to create a "super firm" with more experience and clout than ever before. Together they will do battle as a bigger David to fight the government Goliath.

Michael Martone, Esq., managing partner of Koeppel Martone & Leistman remembers back in the early 1960s where the story starts, with Deputy County attorneys Michael Martone and William Siegel working with Adolph Koeppel, who was then senior deputy Nassau County attorney for Condemnation and Tax Certiorari. In 1963 Koeppel began a tax certiorari practice. The others joined the firm and, working together, these gentlemen practically invented what Martone fondly call the "cottage industry" of certiorari.

Time went by, and as often happens, career affiliations were made, new firms were formed and partnerships were made and broken. But over the years, even though the core group split into two different firms, they retained their friendship.

Speaking of some recent ground breaking cases, Martone recalls one of the biggest and most important stories in recovery of overpaid taxes was the reexamination of the way in which private golf courses in Nassau County are assessed. "The golf courses were not being taxed based on actual usage of the property as the law provides," he says, "and after many court decisions, we prevailed and the golf courses were reassessed."

It is fitting that the firms of Koeppel Martone & Leistman, L.L.P. and Siegel Fenchel & Peddy, P.C., who worked together on these cases, now are joining forces. The Koeppel Martone & Leistman, L.L.P. name will be kept. The enlarged firm will be operating out of the offices of Koeppel Martone & Leistman at 155 First St. with Siegel Fenchel & Peddy moving from their offices in Oyster Bay to Mineola.