



## **Company of the Month: Herman Katz: No property type is too unique or difficult to manage on behalf of their clients**

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Shown (from left) are: Alyssa Tarnok, Warren Dubitsky, Jacquelyn Mascetti, Jay Herman, Robert Katz, Jennifer Hower, and Andrew Cangemi.

Melville, NY Herman Katz, LLP was founded in 2005 by Jay Herman and Robert Katz – two of New York State’s most respected property valuation litigation attorneys (property tax and eminent domain matters) after separately being in private practice.

Herman and Katz first met in the late 70’s when they worked together at the NYC Law Department representing the city in tax assessment litigation matters.

Subsequently, they both entered private practice. Katz at a major NYC tax assessment law firm and Herman at several major Long Island law firms.

Prior to Herman’s law department experience, he gained substantial litigation experience as a deputy county attorney in the Office of the Nassau County Attorney, handling tax assessment and eminent domain matters.

The merger blended perfectly. Katz’s NYC and multi-state consulting practice, overseeing portfolios for real estate investment trusts (REITS), private equity firms and institutional investors, along with Herman’s substantial Long Island, NYC and Upstate litigation experience. Their philosophy was

simple – provide their clients with the benefits of their consulting and litigation experience, while maintaining their creative and innovative approach to representing the individual needs of their clients and their properties.

The firm grew exponentially with the addition of pre-eminent valuation attorney, Andrew Cangemi, from a private practice law firm. Cangemi added extensive litigation experience, having also worked at Nassau County with Herman. He enhanced the firm's experience, reputation, as well as its client base.

Subsequently, the firm added partners Jennifer Hower, Warren Dubitsky and Jacquelyn Mascetti. All three partners brought diverse yet complementary experiences to the firm.

The firm has three offices; Melville, Manhattan and Tarrytown.

Hower, before working on property tax matters, served as staff judge advocate with the U.S. Air Force. Thereafter, her experience was with a Long Island-based firm that oversaw tax certiorari and condemnation matters. Her expertise led her to be featured in the Long Island Business News, as well as being honored as one of Long Island's Top 50 Women.

Dubitsky, like Cangemi and Herman, gained valuable initial experience in tax certiorari matters by working for Nassau County. His primary focus with Herman Katz is on NYC matters where he has developed an expertise in representing clients in court and before the NYC Tax Commission. He has managed substantial exemption and ICAP matters for Herman Katz clients. He is often called upon to provide due diligence analyses for potential acquisitions and leasing matters. Beside NYC matters, Dubitsky has substantial experience representing clients with Hudson Valley properties.

Mascetti joined Herman Katz in 2013, after having gained general litigation experience at a Manhattan law firm. This experience enabled her to add to the substantial trial experience of Herman Katz. Personally, she has managed major appellate matters before the Second and Fourth Departments. Mascetti has successfully participated in major tax certiorari trials involving various property types including, but not limited, to golf and country clubs, nursing homes, and major residential estates.

Associate attorney, Alyssa Tarnok, added invaluable assistance to Herman Katz clients with her expertise in NYC and on Upstate property tax matters. She frequently represents clients at hearings before administrative agencies. Tarnok regularly assists clients in analyzing the potential tax implications of acquisition and/or leases involving NYC properties. She also has helped property owners maximize the benefits of abatements, including ICAP and not-for-profit 420-a exemptions.

From a litigation perspective, the Herman Katz firm has been in the forefront of developing unique trial strategies that have resulted in a number of cases of first impression, benefiting not only its own clients, but real estate tax property owners and tenants generally throughout the state. Overall, the

attorneys have litigated matters in every judicial district of the state. In this regard, they have worked closely with real estate appraisers, engineers, architects, environmental attorneys and consultants and real estate brokers. They have also argued appellate matters in all four judicial districts. Jay has been called upon to handle trials on behalf of other firms and attorneys.

Herman Katz has prosecuted many complex properties. For example, the firm successfully litigated the value, for assessment purposes, of a major Times Square commercial condominium (office, theatre, retail garage) and was awarded millions of dollars of tax relief. The firm successfully upheld the trial judge's decision at the First Department. Herman Katz also successfully represented the owner of a former upstate IBM facility. The trial involved the filing of 24 separate real estate appraisals as the property had been subdivided prior to purchase. As part of the trial strategy, the firm filed reports with the court from an environmental attorney and a national real estate brokerage company. After trial and at the court's urging, the municipality settled. The result was millions of dollars in tax savings to the client. The firm has also litigated such unique properties as nursing homes and self-storage facilities which required a close working relationship with expert and fact witnesses. They have represented every property type in tax assessment litigation, including regional malls and pharmaceutical campuses. As a result, no property type is too unique or difficult for Herman Katz to manage on behalf of their clients. Nor does the location of the property create an issue for the firm or their clients.

Herman Katz attorneys are often called upon to assist clients with their due diligence analysis when seeking to develop, purchase or sell properties. A property analysis helps determine whether the transaction will be a positive or negative for the client. The firm is very active in advising and consulting clients on potential Payment in Lieu of Tax Agreements (PILOT) with industrial development agencies. These clients have included national companies, who own and/or operate regional malls, storage facilities, multi-family properties, etc. The firm also assists with the review and filing of many exemption applications, including RPTL 485-b and 420-a.

Finally, the firm has been actively involved in many matters ancillary to tax assessment and condemnation issues, such as challenges to provisions providing for a financial penalty for the failure to provide income expense statements to a municipality; Nassau County's Disputed Assessment Fund (DAF); the failure of various municipalities to grant real property tax law exemptions; and compelling the payment of attorney and expert fees by municipalities in eminent domain matters.

Herman Katz attorneys are readily available to answer any and all inquiries involving their practice.

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