


WINDELS
MARX

Windels
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Lane &
Mittendorf, LLP

TAX CERTIORARI



*Are your
property taxes
too high?*

WE CAN HELP.

*We represent commercial, residential, industrial,
hotel and mixed-use property owners.
We have saved our clients millions of dollars on their property taxes.
We are a law firm for the real estate industry.*

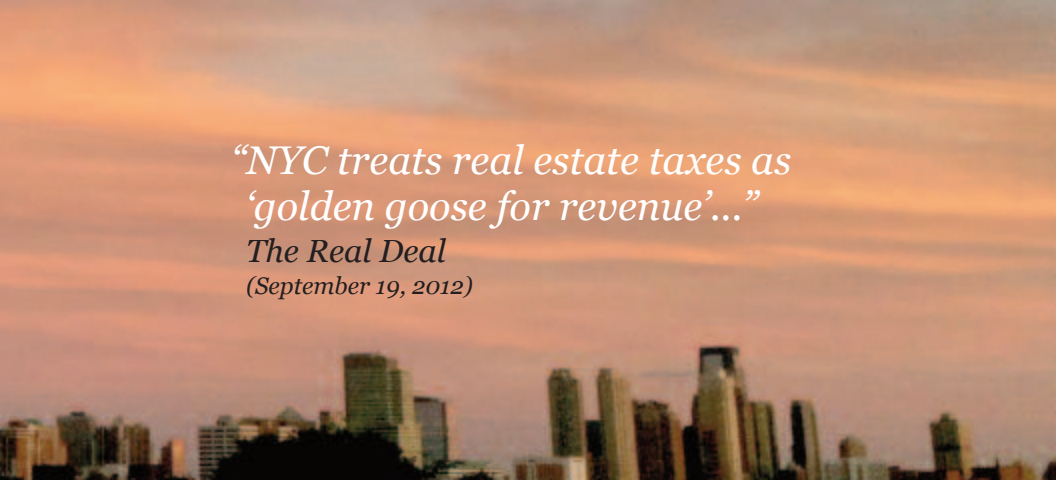
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EXPERIENCED TAX CERTIORARI ATTORNEYS

Hundreds of New York City and area property owners and managers have relied on Windels Marx to protect and defend their interests. Our fee structure, experience, industry reputation, team approach and ability to succeed in meeting the client's objectives are key drivers.

- **Our fees** – We remain extremely competitive within the market and our services are based on a contingency fee. We only collect a fee in the event that you achieve a reduction in your tax assessment. For clients with significant property holdings, or very large properties, further discounts on rates may apply.
- **Our experience** – We have represented hundreds of commercial and residential property owners and managers throughout New York City, including a diverse range of properties, such as: industrial, retail, apartments, hotels, nursing homes and office space. Read below for a list of representative success stories.
- **Our reputation** – Quality is at the core of all we undertake for you and our work has produced tangible results.
- **Our full-service team** – With real estate and litigation advice integrated into all we do, we have the ability to swiftly and cost-effectively defend your interests --- even if it requires that we take a tax certiorari protest to trial.



*“NYC treats real estate taxes as
‘golden goose for revenue’...”*

The Real Deal

(September 19, 2012)

SUCCESS STORIES OF NOTE

- **Cooperative** - Achieved an aggregate assessment reduction of \$37.5 million for a large cooperative building located in Greenwich Village, resulting in tax benefits of nearly \$4 million.
- **Cooperative** - Achieved an assessment reduction of nearly \$5 million for a cooperative apartment building, resulting in tax benefits of over \$600,000.
- **Condominium** - Achieved an assessment reduction of over \$13 million for a condominium apartment building, resulting in tax benefits of over \$1.6 million.
- **Office** - Achieved an assessment reduction of nearly \$40 million for a national bank in financial district, resulting in tax benefits of over \$4 million.
- **Retail** - Successfully argued that exemption was erroneously calculated by New York City under real estate tax exemption program (known as Industrial and Commercial Incentive Abatement Program) for a major retailer, resulting in over \$1 million worth of tax benefits to client.
- **Retail** - Successfully represented shopping center located in Albany County at trial challenging municipality's valuation, which resulted in significant tax benefits to owner.
- **Academic Facility** - Achieved an assessment reduction of over \$7 million for a university, resulting in a tax refund of over \$750,000.

CREATE YOUR PLAN: IMPORTANT DATES FOR NYC

1. **January 15th** – New York City Department of Finance publishes the tentative assessment roll to be used for the upcoming year's taxes.
2. **January 15th to March 1st** – Deadline window for property owners and managers to file a protest in order to grieve their assessment.
3. **March to October** – Period of time during which the Tax Commission holds hearings with counsel to review the assessment and determine if a reduction in assessment is warranted. Counsel will then evaluate any offer of reduction in assessment made by the Tax Commission and make a recommendation to property owners or managers.
4. **September 1st** – Deadline by which property owners and managers are required to file a real property income and expense report.
5. **October 24th** – Deadline by which the property owner or manager can file an appeal of Tax Commission's determination if no settlement is achieved.

*Long Island, New Jersey and Other Geographies –
Deadlines and procedures for properties located outside
of New York City will vary.*

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Contact us today.

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