

## WHO'S WHO

## in Commercial &amp; Residential Real Estate Law

clients millions of dollars each year in unwarranted property taxes.



Brad Cronin is the founding partner at Cronin & Cronin Law Firm in Mineola. Cronin & Cronin Law Firm practices exclusively in the area of tax certiorari, protesting the real property tax assessment and condemnation for commercial properties throughout New York State. Cronin focuses his skills on representing property owners in Nassau, Suffolk and Westchester counties, as well as New York City and upstate New York.

For more than 35 years, Cronin has developed longstanding relationships with a diverse client base to assist property owners in obtaining reductions for their real estate taxes for their commercial property. He has extensive experience representing prominent developers, national tenants, and many of the largest properties in New York State. In addition, he has earned the highest rating awarded by Martindale Hubbell in both competency and ethics in his field.

Cronin represents a cross section of many of the largest developers, property owners and national corporations, REITs and retail chains, successfully obtaining court ordered tax relief for all types of commercial property including race tracks, apartment buildings, office complexes, malls, shopping centers, golf courses and marinas. Cronin has extensive trial experience having successfully litigated and resolved high profile cases in counties throughout New York State and established a number of landmark decisions in the field.

Cronin & Cronin Law Firm encourages its clients to contact the firm when purchasing a commercial property since property taxes are a critical item that could impact the sale, Cronin said.

"Excluding mortgage payments, real estate taxes are typically the largest expense item for owners," Cronin said. "A purchaser must closely scrutinize the subject tax burden since taxes can vary tremendously depending on a property's location. Beyond the actual amount, there are other pitfalls that should be researched, such as limitations on appealing future taxes and upcoming municipality revaluations. Current tax appeals must be examined as well, as their outcome could affect the new owner."

"Understanding this data allows the purchaser to make an informed decision while also putting them in a stronger negotiation position regarding the purchasing price," he said.

Cronin has been an invited speaker

and participant on various panels involving different subjects affecting tax certiorari and valuation of property such as condominiums, environmental contamination, and reviewing changes in the tax certiorari field. As a member of the Nassau and Suffolk Condemnation and Tax Certiorari committees, he has worked to implement changes to facilitate the timely resolution of commercial tax protests. He has lectured and participated in panels involving issues that pertain to property taxes as well as been featured in numerous publications. He is also featured quarterly in the New York Real Estate Journal's "Ask the Expert" column regarding real property issues.

Cronin has also contributed to the real estate community by currently serving on the LIREG Board, and as past co-president of the Long Island Real Estate Group.

Cronin is also co-founder of the Northwell Hospital Department of Medicine Leadership Circle Committee and serves on the Village of Plandome Planning Board.

Cronin is a graduate of Le Moyne College and earned a juris doctor from Quinnipiac University School of Law.



Jennifer Ecker is a partner at Moritt Hock & Hamroff LLP in Garden City with more than 20 years of experience litigating complex commercial disputes. Ecker regularly litigates in the Supreme Court, the Civil Court, the District Court, and before various administrative agencies. The scope of her practice is diversified, and also includes all types of real estate related litigation, construction law, drafting, analyzing and negotiating commercial leases, counseling clients on landlord/tenant legal issues, as well as New York condominium and cooperative law.

As a recognized leader in her field, Ecker serves as a frequent speaker and author on various topics relating to her area of practice.

Ecker earned a juris doctor from New York Law School and a bachelor's degree, cum laude, from State University of New York at Binghamton.

She is admitted to practice in New York, as well as before the United States District Court for the Eastern and Southern Districts of New York.

Among her recognitions, Ecker received a 2019 Long Island Outstanding Women in Law Award from Hofstra University School of Law.

She is a member of the Association of Arbitrators of the Civil Court of the City of New York and the Nassau County Bar Association. Ecker is also a member of the Commercial Real Estate Women of New

York (CREW) and the Long Island Real Estate Group (LIREG). Ecker is a founding member of the LIREG'S Women's Division. In addition, she volunteers her time with the Girl Scouts of Nassau County.

Moritt Hock & Hamroff LLP is a full service, AV-rated commercial law firm with 20 areas of practice and 80+ attorneys. The firm is based in New York with offices on Long Island and in New York City as well as in Florida and provides a wide range of legal services to businesses, corporations and individuals worldwide.



Leslie Feifer is a partner at Jaspan Schlesinger LLP specializing in commercial and residential real estate law. Feifer represents institutional and private lenders in mortgage transactions; purchasers and sellers in connection with sales and acquisitions of real property, including retail, office, warehouse, industrial and multifamily properties; owners in connection with sophisticated real estate refinancing transactions; and landlords and tenants in connection with commercial leasing matters.

Feifer has acted as a receiver and as counsel to the receivers of multiple commercial properties.

There is definitely a difference in what to look for if closing by year end for commercial vs. residential and leasing vs. buying, Feifer said.

"For a commercial purchase, client must ensure a Phase I report is completed to ensure no environmental issues; for commercial leasing, as a tenant, make sure intended use/occupancy is allowed at the property," she said. "For commercial and residential purchases, ensure the money is there."

"It's tight closing on commercial and residential mortgages and completing all lender checklist items and anticipating vacation schedules by year end," Feifer noted. "If a 1031 exchange is involved, make sure the deadlines fit."

Feifer has taught as an adjunct and special professor of law at Maurice A. Deane School of Law at Hofstra University and she mentors law students.

Jaspan Schlesinger LLP is one of the region's leading full-service law firms. For 75 years, Jaspan Schlesinger has been providing legal services in the areas of commercial litigation, banking and financial services, education law, municipal law, real estate, land use and zoning, tax certiorari and condemnation, and estates and trusts. With approximately 60 attorneys and offices in Garden City and Westchester County, Jaspan Schlesinger is equipped to handle complex matters while delivering individualized advice and counsel to its clients.



Michelle Greenberg is a partner at Sahn Ward Braff Koblenz PLLC. Greenberg concentrates her practice in commercial real estate transactions.

Her experience and expertise includes all phases of commercial real estate transactions, including acquisitions and sales, IRC §1031 exchanges, lease negotiations, and mortgage and construction loan financing.

Greenberg advises her clients to start running their due diligence as early as possible.

"Title companies, surveyors and environmental consultants are experiencing heavy deal volume right now, so title reports, surveys and Phase I and II's, which are lead time items, are taking even longer to turn around," she said. "A purchaser that wants to close on a commercial purchase loan or lease by the end of the year should make sure it has done its homework and is comfortable with the property as quickly as it can."

Greenberg is admitted to practice in the state of New York. She is a member of the Nassau County Bar Association, the Westchester Women's Bar Association and Commercial Real Estate Women New York.

She earned a bachelor's degree at the State University of New York at Binghamton and a juris doctor at American University Washington College of Law in Washington, D.C.

Sahn Ward Braff Koblenz PLLC is one of the region's highly regarded and recognized full-service law firms. With offices in Uniondale, Hauppauge and New York City, the firm concentrates in the areas of zoning and land use planning; real estate law and transactions; civil litigation and appeals in state and federal courts; municipal law and legislative practice; environmental law; corporate law and commercial transactions; matrimonial and family law; estate and trust practice; labor and employment; real estate tax certiorari and condemnation; cellular and telecommunications; personal injury law and criminal defense; bankruptcy law, insolvency and creditor rights.



Andrew T. Kasman is a partner at Abrams, Fensterman, Fensterman, Eisman, Formato, Ferrara, Wolf & Carone, LLP, and co-director of the Real