

WHO'SWHO in Real Property & Tax Certiorari Law

es, we want to ensure property owners are being fairly treated in the assessment process to reflect this trend, as well as utilizing increased vacancy rates and expense ratio to properly calculate the assessment of commercial properties.”

Hrankiwskyj earned a juris doctor from Albany Law School and a bachelor's degree from University at Albany. He is admitted to practice in New York and New Jersey.

Cullen and Dykman is a full-service law firm that clients trust to deliver top-tier, cost-effective legal services. The firm began serving clients in 1850 out of a single law office in Brooklyn. Since that time, the firm has grown into a multi-faceted law firm with more than 170 attorneys in 7 offices strategically located throughout the Northeast and MidAtlantic regions. Cullen and Dykman embraces opportunities for growth and is fully prepared to meet its clients' legal needs today and in the future with proactive, forward-thinking and results-oriented legal solutions.



ANDREW M. MAHONY
Jaspan
Schlesinger LLP

Andrew M. Mahony is chair of

Jaspan Schlesinger LLP's Tax Certiorari and Condemnation Practice Group. Mahony represents private and public clients in matters concerning real estate taxation and eminent domain proceedings. His municipal clients include the towns of Hempstead, North Hempstead, Wallkill and Warwick; the Greenburgh Central School District; several Nassau County school, water and fire districts; and the Village of Patchogue.

Mahony is focused on an issue that the New York State Court of Appeals is revisiting.

“Under current New York Law in areas outside of New York City and Nassau County, a real estate tax paying entity could be precluded from grieving the assessment upon which those taxes are based as a matter of law,” Mahony said. “Usually, a triple net lessee or ground lessee may be responsible to pay all of the real estate taxes under the lease. The actual owner of the real estate may not be responsible to pay any of the taxes.”

“The courts have taken a restrictive view on whether a party other than the fee owner can grieve a property's assessment,” he explained. “Therefore, the party responsible to pay the real estate taxes may need to secure the cooperation of the owner of the property in advance of filing an effective tax grievance. Of course, the owner may

not be cooperative unless required to do so.” “The New York State Court of Appeals is revisiting this issue and may make changes to this rather tenuous state of the law in tax certiorari,” Mahony said.

A graduate of St. John's University School of Law, Mahony has lectured frequently on tax certiorari law and co-authored the Real Property Tax Exemption chapter of the 2000 Supplement to the Review and Reduction of Real Property Assessments in New York (Lee and LeForestier, 3rd Edition).

Mahony is a member of the Real Property Law Section of the New York State Bar Association; member and former chairman of the Tax Certiorari and Condemnation Committee of the Nassau County Bar Association; and member of the Tax Certiorari and Condemnation Committee of the Suffolk County Bar Association. He is admitted to practice in New York.

Jaspan Schlesinger LLP is one of the region's leading full-service law firms. With 50+ 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.

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.

ERIN A. O'BRIEN
Certilman Balin
Adler & Hyman,
LLP



Erin A. O'Brien is a partner in the Tax Certiorari and Condemnation Practice Group at Certilman Balin Adler & Hyman, LLP.

O'Brien has successfully litigated before the Supreme and Appellate Courts throughout the State of New York, creating legal precedent with the arena of tax certiorari law.

O'Brien is currently focused on bringing equity to assessments on properties throughout the state of New York.

“Between the COVID-19 pandemic recovery and current economic trends, property owners and taxpayers have felt the effects in the marketplace and on their bottom line,” she said. “Owners must continuously adapt to the constantly changing environment, enduring vacancies or delinquent ten-



**Congratulations to our Partner, Brad Cronin, for his recognition
in “Who's Who in Real Prop Cert Law”**

**Real Property Tax Assessment Reduction and
Condemnation for Commercial Properties**

**Brad W. Cronin Sean M. Cronin Cara P. Cronin
Raymond J. Furey Brian Troy**

200 Old Country Road, Suite 470 • Mineola, NY 11501
(516) 747-2220 • www.cronintaxlaw.com • info@cronintaxlaw.com