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**WHO'S WHO
2023**

*in Real Property & Tax
Certiorari Law*

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LONG ISLAND
BUSINESS NEWS

WHO'S WHO

in Real Property & Tax Certiorari Law

Land ownership, land use and other areas that fall under real property law is a complex and altering landscape. Throw tax assessment into the mix and property owners face numerous challenges. In this Who's Who in Real Property & Tax Certiorari Law section some of Long Island's expert attorneys in these fields of practice share current issues/trends that property owners and tenants should consider when considering a deal/contract.

— Lisa Morris Josefak

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JAMIE P. ALPERN
Forchelli Deegan
Terrana LLP



Jamie P. Alpern is a partner at Forchelli Deegan Terrana LLP (FDT) in Uniondale where she concentrates her practice in the field of real property tax assessment litigation.

Prior to joining the firm, Alpern was an attorney with Koepfel Martone & Leistman, LLC (KML) from 1986 through Oct. 1, 2022 upon KML joining Forchelli Deegan Terrana LLP. Alpern began her career at KML in 1984 while attending law school. She is a seasoned property tax attorney who has a reputation in the industry for excellence, and is respected by her colleagues on both sides of the aisle.

As part of FDT's Tax Certiorari Practice Group, Alpern concentrates in handling tax certiorari proceedings to challenge real estate tax assessments and reduce real estate taxes. The firm's tax certiorari practice group has been successful in obtaining millions of dollars in real estate tax refunds and savings for its clients, which include national, regional and local owners and tenants of all types of commercial and residential property.

Real property taxes are a property owner's single greatest expense, Alpern noted.

"Every penny counts," she said. "Experience, creative thinking, a collaborative approach, the latest technology and tireless efforts are needed to get the best results for clients. After almost 40 years with Koepfel Martone Leistman, which exclusively handled real property tax appeal cases, I am excited that KML has joined forces with Forchelli Deegan Terrana LLP, a full-service law firm. We have not only merged with FDT's top notch tax certiorari attorneys, but this union enables me to both assiduously service our clients as in past years, while having ready access to an array of distinguished colleagues with experience in related fields such as environmental law, IDA benefits, land use and zoning."

"In 2023, this team approach is invaluable, and I am proud to be a member of the FDT team," Alpern said.

Alpern earned a juris doctor from St. John's University School of Law and a bachelor's degree, summa cum laude, from State University of New York at Albany.

She is admitted to practice before the New York State Bar and before the U.S. District Court, Eastern and Southern Districts of New York.

Alpern is a member of the Nassau County Bar Association's Committee on Tax Certiorari and Condemnation Law, member of the New York State Bar Association, member of the Suffolk County Bar Association, member of the American Property Tax Counsel, member of the Association for a Better Long Island (ABLI) and a member of the Long Island Crisis Center's Ambassadors Council.

Founded in 1976, Forchelli Deegan Terrana LLP is one of Long Island's largest full-service law firms servicing a broad range of national, regional and local clients. The firm employs 70 attorneys in nearly 20 practice areas. Headquartered in Uniondale on the top floor of The Omni, FDT's office is in a prime geographic location for servicing clients on Long Island and in New York City.

PHILIP BUTLER
Farrell Fritz, P.C.



Philip Butler is counsel at Farrell Fritz, P.C. in Uniondale. He practices in the firm's Land Use and Municipal Law group where he focuses on representing applicants on a range of commercial and residential real estate projects.

Butler has extensive experience in all aspects of the land use process, including subdivision and site plan approval, change of zone petitions, special and conditional permits, health department approvals, zoning variances, real estate and IDA transactions, and SEQRA compliance. Appearing regularly before town and village boards across Long Island, he is adept at navigating local land use process and getting the right outcome for his clients.

The firm is experiencing a trend in industrial projects, Butler noted.

"Unsurprisingly, our practice has shifted to handling a lot of industrial projects, whether it be warehousing, distribution or light manufacturing," he said. "While the entitlements process for securing the local approvals for those projects is typically no different than for any other sort of development, the scale of industrial projects — and therefore, the perceived impact associated with them — is generally larger. For that reason, it has been really important to plot out the entitlements process and to make the right connections with government."

"Assembling a strong team of consultants early in the approvals process is another must have in the process," Butler said.

Butler is also heavily involved in his group's representation of its public sector clients, including the villages of Huntington Bay and Old Field, providing counsel on issues relating to municipal law, government ethics, budgetary matters, land use, and code enforcement. His past clients include the villages of Garden City, Great Neck, Lawrence and Ocean Beach.

He also has extensive litigation experience in a range of areas, including commercial litigation, constitutional law, personal injury, and summary proceedings. He continues to hone his litigation skills representing the firm's clients in Article 78 Proceedings and

RICHARD P. CRONIN

*Certilman Balin
Adler & Hyman,
LLP*



Richard P. Cronin is a partner in Certilman Balin Adler & Hyman, LLP's Tax Certiorari and Condemnation Law Practice Group.

Prior to joining Certilman Balin, Cronin was a partner at Cronin, Cronin, Harris & O'Brien, P.C. He represents owners of various types of commercial property in real estate tax review proceedings throughout the State of New York. His knowledge of Nassau County's tax lien laws has helped property owners in Nassau to obtain further reductions in real estate taxes.

Cronin also represents claimants in Eminent Domain proceedings throughout the State of New York.

It is a very expensive time to be in the business of real estate, Cronin said.

"Inflation has caused ever increasing costs to build and manage real estate," he said. "Interest rate hikes haven't slowed down and have continued to increase the cost of borrowing. These economic pressures hurt the bottom line of commercial real estate throughout the region. The next phase is likely a deflation in commercial real estate values."

"Commercial real estate owners' biggest expense is their real estate taxes," Cronin said. "Now more than ever it is essential to consult with a tax certiorari professional in order to keep the largest expense as low as possible."

A member of the New York State Bar Association and both the Nassau and Suffolk County Bar Associations, Cronin currently serves as chairperson of the Nassau County Tax Certiorari Committee.

Cronin is a member of the Nassau County Bar Association's Mentorship Program. He also serves on the associate board of the Association of a Better Long Island (ABLI).

Cronin was named to the New York Metro Rising Star of Super Lawyer's list

from 2019 through 2021.

Cronin earned a juris doctor, magna cum laude, from Fordham University School of Law. He was elected Order of the Coif, having graduated in the top 10 percent of his class, and was a member of the Intellectual Property Law Journal.

Certilman Balin Adler & Hyman, LLP is among Long Island's largest full-service law firms with offices in Nassau and Suffolk Counties. Its 15 practice areas include: real estate, real property tax certiorari and condemnation, cooperative and condominium, land use, environmental law, corporate/securities, litigation, commercial lending, labor relations/employment law, bankruptcy and debtor/creditor rights, nonprofit/tax exempt and religious organizations, trusts and estates, elder law, telecommunications law and mediation.

SEAN M. CRONIN

*Cronin & Cronin
Law Firm, PLLC*



Sean M. Cronin is a partner at Cronin & Cronin Law Firm, PLLC in Mineola. He specializes in negotiating tax certiorari matters for prominent developers, national REITs and tenants in Nassau, Suffolk and Westchester counties, as well as the five boroughs.

Cronin is responsible for successfully reducing the assessments, and thereby the real estate taxes, on many of the largest properties in New York State due to his expertise in property valuation issues and knowledge of market conditions and demographics. His clients include developers and owners of all property types, including office buildings, industrial buildings, shopping centers and retail locations, restaurants, apartment buildings and condominium complexes, golf courses and assisted living facilities.

Cronin is an executive board member and past co-president of the Long Island Real Estate Group, an executive board member of Vision Long Island,

advisory board member of the Viscardi Center and a member of the Energeia Partnership. He is an active member of the Chaminade Lawyer's Association and Real Estate Group, as well as the Washington & Lee Alumni Association.

He is featured regularly in the New York Real Estate Journal's "Ask the Expert" section and has been quoted in various publications.

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 & Cronin represents property owners in Nassau, Suffolk and Westchester counties, as well as New York City and upstate New York. The lawyers at Cronin & Cronin have successfully litigated and resolved high profile cases in counties throughout New York State and established a number of landmark decisions in the field resulting in millions of dollars in tax refunds for their clients.

ANDREA TSOUKALAS CURTO

*Forchelli Deegan
Terrana LLP*



Andrea Tsoukalas Curto is a land use and zoning partner at Forchelli Deegan Terrana LLP (FDT) where she concentrates her practice in zoning, land use, environmental and municipal law matters.

Tsoukalas Curto represents clients in the development of commercial and residential properties and has an extensive track record of success with and before municipal boards and agencies on significant projects throughout Long Island. She has obtained approvals for multi-family housing, senior and assisting living communities, minor and major subdivisions, hotels, restaurants, auto dealerships, urgent-care and medical offices, office buildings, as well as the redevelopment of shopping centers with big box retailers,

supermarkets, restaurants and fast-food establishments. Tsoukalas Curto has also obtained approvals for industrial sites that service the e-commerce sector on Long Island.

Tsoukalas Curto has extensive experience in all aspects of real estate development.

"Post-pandemic, I have seen large retailers including Lord & Taylor, Sears and Bed Bath & Beyond leaving malls and shopping centers opening opportunities for other uses," she said. "One of the biggest development trends in the land use sector is the conversion of retail to medical space. City MD, NYU Langone, Northwell Health and Catholic Health have all leased former department stores and other retail space for the future use of medical offices."

"There is a growing demand for medical care on Long Island and these new locations are often more convenient to get to because they are located near residential districts," she said. "Cost is also a major factor in this trend. It is significantly less expensive to renovate an existing building or space than building a new facility and landlords are also offering more favorable lease terms to medical tenants."

Tsoukalas Curto is also a co-chair of FDT's Renewable Energy Practice Group. She is also village attorney for the Villages of Lake Success, Kensington and Russell Gardens and general counsel to the Long Island Gasoline Retailers Association (LIGRA), a nationally recognized non-profit trade association with more than 600 members. In 2020, she was appointed chair of the Village of Roslyn Harbor's Planning Board. She also serves as a board member of the Commercial Industrial Brokers Society's (CIBS) Women's Committee.

Tsoukalas Curto graduated, cum laude, from New York Law School and earned a bachelor's degree, magna cum laude, from Hofstra University.

She is admitted to practice before the New York State Bar. Tsoukalas Curto is also a member of the New York State Bar Association, Nassau County Bar Association, Nassau County Women's Bar Association and is a member of the