

We manage and appeal real estate taxes for national and regional companies and have successfully and systematically achieved and maintained historically low tax levels.

Our experience in protesting real property assessments includes **successful appeals of more than 10,000 commercial, industrial, and residential properties.**

■ **Real Trial Lawyers** with courtroom experience, not afraid to aggressively pursue your rights!

We are intimately familiar with the various methodologies available in seeking relief, which include appraisal-based market value evidence, uniformity arguments, economic analyses, recent sales, vacancy, classification issues, issues in use, realty vs. personalty, stigma and contamination issues, and other valuation issues that are relevant to assessing officials.

RHR attorneys collectively bring 30+ years of legal experience to your case.

**33 North Dearborn Street
Suite 1850
Chicago, Illinois 60602
Phone 312-704-2200
Fax 312-788-1916
www.RHRassociates.com**

CASE STUDIES

Chicagoland's
Premier Boutique
Law Firm

**Real Estate Tax
Law Practice**



**Robert H. Rosenfeld
& Associates, LLC**
ATTORNEYS AT LAW
RHRassociates.com

■ **RHR attorneys** are responsible for the following examples of cases brought, prosecuted, and otherwise successfully resolved:

■ **Successfully appealed taxes for a Fortune 500 hotel chain** for their Chicago hotels resulting in annual tax savings over 3 years in excess of \$10,000,000. We were able to establish principles of realty versus personalty and the notion of hotel valuation based on business enterprise theory.

■ **Successfully reduced to zero the tax liability on an office/retail complex where exempt, government owned property had been illegally taxed for years**, resulting in dramatic property tax relief. In this case, not only were significant current and future savings obtained, but we have led the fight to obtain retroactive relief as well.

■ **Successfully established a vastly diminished value for a commercial property based on a long-term lease valuation methodology rather than on the current market value of the property.** In this unique fact pattern, we were able to obtain a substantial decrease in the value of the property by focusing on the income of the lease terms rather than the higher current market value, in support of the legal principle that long-term lease terms rather than current market value can be used as a valid valuation methodology.

■ **Successfully established a use-based exemption from real estate tax for a non-profit Illinois based charitable use property**, dramatically lowering the property taxes in the future for as long as the use of the property does not change.

■ **Successfully represented numerous hotel properties resulting in significant reductions in property tax liability** by arguing that business value and other non-real property values should not be subject to a real estate tax assessment, further establishing the legal/valuation credibility of the business enterprise theory.



■ **Successfully appealed the assessment on an industrial building based on diminished value** as a result of environmental issues resulting from the manufacturing process in use at the facility for years.

■ **Successfully appealed distribution facilities nationwide**, resulting in significant reductions in value, by successfully arguing that personal property used in connection with manufacturing processing is non-taxable as real estate.

■ **Successfully appealed the assessment on a 1,000,000+ square foot refrigerated distribution center in NE Wisconsin** which originally had an assessment of over \$81,000,000. After a multi-year negotiation and appeal process, the value was reduced to \$51,500,000. This resulted in a tax savings of approximately \$494,250 per year which has stayed in effect for numerous years resulting in a multi-million dollar tax savings.

■ **Successfully appealed the assessment of downtown Chicago parking garages** on the grounds that the property was entitled to a split classification of residential and commercial rather than just a commercial designation. The resulting tax savings have exceeded more than \$35,000 per year.

■ **Successfully appealed the assessment on numerous ice arenas and winter sports facilities** where we were able to argue inherent weaknesses in the business models which should be reflected in the single purpose nature of the real estate.

