

Nationwide Property Tax Assessment Appeal Service



Exceptional service. Dykema delivers.

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Assisting Those Who Own or Lease Industrial or Commercial Real Property or Industrial Personal Property

Dykema provides property tax advice and counsel to clients who own or lease industrial or commercial real and personal property. With a fully mobile work force and attorneys licensed in multiple jurisdictions operating from thirteen offices located in California, Illinois, Michigan, Minnesota, Texas and Washington D.C.—we help clients with their property tax issues across the country. Our lawyers prosecute property tax appeals in all available forums—including state treasury departments, tax tribunals and other state and local courts and agencies—with a strong track record of successful outcomes.

Dykema attorneys are assiduous advocates for confronting the challenges inherent in real and personal property tax appeals. Our lawyers are not only experienced in complicated tax law matters but also in litigating tax cases—a rare combination in today's legal arena. We develop and implement focused strategies and present persuasive arguments supported by our thorough understanding of property tax issues. We are always called upon to participate in seminars and tax conferences as experts in property tax law and procedure.

We are accustomed to working with general counsel, in-house tax departments and business owners alike. Our lawyers have a reputation for professionalism, competence and integrity. They are highly respected by taxing authorities, which in many instances allows us to obtain favorable resolutions of our clients' cases prior to a hearing. Our years of providing a broad range of services to a wide variety of clients enables us to be simultaneously efficient and thorough in our representations.

Property Tax Appeals-Representative Experience

Industrial

- Represented a "Big Three" automobile manufacturer in reducing real and personal property taxes for automobile manufacturing plants
- Represented fortune 100 company in substantially reducing real and personal property taxes of yogurt plant
- Represented owner of large industrial warehouse in Plymouth, Michigan in reducing real property taxes
- Represented several tier one auto suppliers in reducing property taxes of industrial warehouses, located in Texas on border of Mexico
- Represented corporation holding former automobile plants and land in reducing real property taxes
- Represented automobile manufacturer in reducing real property taxes of former automobile plant located in Delaware
- Represented a national food processing company in reducing the real property taxes of its facility located in Madera, California
- Represented foreign automobile transmission manufacturer in reducing real property taxes of office, research and development and manufacturing facilities

Hospitality/Office/Commercial

- Represented several big box home improvement stores in reducing real property taxes in half
- Represented military defense contractor in reducing real property taxes for office and research and development building
- Represented Westin Book Cadillac Hotel in Downtown Detroit in reducing real and personal property taxes
- Represented Hilton Hotel located in Downtown Detroit in substantially reducing real property taxes
- Represented receiver of two office buildings located in Auburn Hills, Michigan in reducing real property taxes
- Represented owner of shopping center located in Oakland County, Michigan in reducing real property taxes
- Represented receiver of 39 story office building in Downtown Detroit in reducing real property taxes
- Represented owner of newly constructed and adjoining rehabbed office and research and development office building in Chicago, Illinois in reducing real property taxes
- Represented owner of mid-size office building in Southfield, Michigan in reducing real property taxes
- Represented owners of several multi-family apartment complexes
 in Oakland County, Michigan in reducing real property taxes
- Represented a "Big Three" automobile manufacturer in appealing the real property tax assessment of its headquarters building
- Represented for profit hospital group in reducing real and personal property taxes of its hospitals in the Detroit Metro area
- Represented national auto auction company in reducing real and personal property taxes of its auto auctions located in Michigan
- Represented several, Cadillac, Honda, Buick-GMC, Chrysler Dodge Jeep auto dealers in reducing real property taxes of auto dealerships
- Represented exclusive private golf club located in Detroit in reducing its real property taxes
- Represented exclusive private golf club located in Dearborn, Michigan in reducing its real property taxes
- Represented REIT of student housing complexes in reducing property taxes in East Lansing and Mt. Pleasant, Michigan

Tax and Economic Incentives

- Represented a "Big Three" automobile manufacturer in obtaining
 property tax exemption for air pollution control facilities
- Represented a "Big Three" automobile manufacturer in obtaining tax abatement for manufacturing plant
- Represented a "Big Three" automobile manufacturer in obtaining personal property exemption for machinery and equipment
- Represented a "Big Three" automobile manufacturer in negotiating and obtaining largest economic and tax incentives package from the State of Michigan in building new engine plant

Flexible Fee Arrangements

We offer our property tax assessment appeal services to clients on either a contingent fee arrangement or a competitive hourly rate basis depending on the situation of the client, the merits of the case, and the client's desires.

Dykema will represent clients who own or lease industrial or commercial real property and industrial personal property on property tax assessment appeal cases on a contingent fee arrangement based on the net tax savings for the tax years under appeal. The "net tax savings" is defined as the sum of the tax reduction or refunds realized by the client plus interest and penalties accrued thereon or attributable thereto, less expenses incurred in connection with the appeal. The only items we bill during the pendency of the case are out-of-pocket expenses for such items as filing fees, copying charges and mileage.

By offering these legal services on a contingent fee basis, we help our clients increase their net income by reducing overhead without affecting their cash flow. If our efforts fail to produce a reduction or a refund of taxes, we do not receive a fee.

Before accepting a case on a contingency basis, we review the matter at no charge. If we determine the case is meritorious for an appeal under our criteria, we will send the client a retainer letter outlining the terms of our engagement under a contingency basis.

Getting Started-It's Easy

All we need is the following information to conduct our intake review:

- A brief description of the property in question (including the square footage)
- · A description of the property's present use
- Copies of:
 - Current year tax assessment notice
 - Current year personal property statements (for personal property appeals)
 - Previous two years tax bills
 - Any appraisal reports or other documentation that indicates the value of the property

Our competence and credentials in tax appeal work are well known—as is our success in obtaining tax refunds and reductions—and in delivering value to our clients.



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Our Firm

Dykema is a leading national law firm, serving business entities worldwide on a broad range of complex legal issues. Our 400 attorneys and other professionals provide the highest quality legal services in a cost effective manner from technologically advanced office environs.

For nearly a century, Dykema lawyers have guided the firm's clients through the myriad of legal challenges to success in the business world. As that world has become ever more sophisticated, international and technologically driven, we remain a step ahead, giving our clients the edge they need to succeed.

The Dykema Difference

What distinguishes Dykema is our unparalleled commitment to client service delivered through our "my client, my partner" approach to the practice of law. Dykema hires and retains the best and brightest talents and instills in them our signature unyielding commitment to client satisfaction. When we say we "partner with our clients," we do it. Through focused industry groups, our attorneys study our clients' industries, from automotive, financial institutions and energy, to hospitality and gaming, pharmaceuticals and insurance. We are passionate about understanding our clients' businesses, their markets and their challenges. If it keeps our clients up at night, we don't sleep either. Bottom line: we make it our business to know our clients' business and legal needs.

Our "client-first" commitment is illustrated by our adoption, implementation and publication of the Dykema Client Service Standards (DCSS)—which, among other things, institutionalize a client feedback program to help us to keep improving. Developed consistent with the Association of Corporate Counsel's Value Challenge and our own century of experience, the DCSS represent our pledge not only to meet, but to exceed, client expectations.

From the courtroom to the boardroom, and the conference room to the bargaining table, Dykema delivers unparalleled service, outstanding results and exceptional value in every engagement.

To get started, or to learn more about our property tax assessment appeal service, please contact Dykema's Property Tax Appeals practice group leader, Carl Rashid, Jr. at 313-568-5422, or any of the Property Tax Appeal Practice Group attorneys listed below, or your Dykema relationship attorney.



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