

WHO'S WHO in Tax Certiorari Law

Dan J. Baker

Sahn Ward & Baker

Daniel J. Baker is a partner in Sahn Ward & Baker in Garden City. Baker's practice concentrates in the areas of real estate transactions, zoning and land use planning, corporate law and transactions, civil litigation and criminal defense. The majority of matters Baker handles concern land use and zoning law and real estate transactions, however when clients encounter specialized issues concerning tax certiorari and condemnation/property valuation, he is able to assist them in solving problems related to exemptions, industrial development agency pilot agreements (payment in lieu of tax agreements) and tax assessment issues.

"While a large portion of our practice is devoted to real estate transactions, land use and zoning matters and commercial litigation, we consider ourselves to be 'problem solvers' who can represent our clients in tax certiorari and condemnation proceedings as necessary," Baker said.

"For example," he noted, "a client of the firm purchased a large horse farm that had previously benefited from a special agricultural assessment worth more than \$300,000 in tax exemptions."

The prior owner of the horse farm applied for and was granted the exemption every year as part of NYS and Nassau County's efforts to encourage the preservation of farmland and open space, he explained.

"But when our client received the first tax bill, it was a staggering amount that did not include the exemption, Baker said. "An investigation revealed that because ownership of the property had changed, the renewal application had been improperly rejected by the county, even though the property was still eligible for an exemption."

After numerous meetings with the County Assessor, the County Attorney's office and the County Executive's office to remedy the situation, Baker said his firm was forced to litigate this matter and ultimately received a favorable decision from a Nassau County Supreme Court Justice, which resulted in its client's tax bill being reduced from more than \$400,000 per year to under \$100,000.

Baker is a member of the American, NYS and Nassau County

Bar Associations. He is also a member of the advisory board of the Chicago Title Insurance Company and a trustee of The Leukemia & Lymphoma Society Long Island Chapter. He is also an appointed member of the NYS Commission on Quality of Care for the Mentally Disabled's Surrogate Decision Making Committee Program.

He was admitted to practice law in NYS in 1993 and admitted to practice before the US District Courts for the Southern and Eastern Districts of New York in 1997. He earned an undergraduate degree from SUNY Albany (B.A.) and a law degree from the Jacob D. Fuchsberg Law Center at Touro College (J.D.).

Sahn Ward & Baker is a full service law firm concentrating in the areas of zoning and land use planning; real estate law and transactions; civil litigation in federal and state trial and appellate courts and alternative dispute resolution; corporate/business law and commercial transactions; environmental law; municipal law and legislative practice; estate planning and administration; and real estate tax certiorari and condemnation.

