

## **PAUL TANNENBAUM, ESQ.**

**Paul Tannenbaum** has been practicing local property tax law since 1993. Mr. Tannenbaum's practice includes representation of taxpayers in Pennsylvania and New Jersey with respect to a wide variety of commercial, industrial, retail, assisted living and nursing home, corporate headquarter, apartment, hotel, golf and resort properties including the Franklin Mills Mall, Cheltenham Mall, Montgomery Mall, The Crossings Premium Outlets, Riverside Square Mall, Quakerbridge Mall; the Chester Downs Casino; the United States Postal Services' former Airmail Facility at the Philadelphia International Airport; Hertz' corporate headquarters; the Cove Haven, Paradise Stream, and Pocono Palace resorts in Monroe County, Pa., Shackamaxon Country Club, and the Red Bull Arena Soccer Stadium. Mr. Tannenbaum has also represented numerous clients in property tax matters involving exemptions, abatements, and farmland assessments, as well as property owners in condemnation proceedings. Mr. Tannenbaum also frequently counsels clients with respect to property tax issues relating to the purchase and sale of real estate and assisting clients with property tax projections for budgetary purposes. Mr. Tannenbaum is a former member of the New Jersey Supreme Court Committee on the Tax Court, and lectures regularly on issues involving local real property taxation.

Prior to joining Zipp & Tannenbaum, L.L.C., in September 1997, Mr. Tannenbaum was a Deputy Attorney General with the New Jersey Attorney General's office, where he represented the New Jersey Division of Taxation in matters involving state and local property taxation.

### **Education**

George Washington University,  
University of Colorado, J.D./M.B.A.

### **Bar Admissions**

New Jersey (1993)  
Pennsylvania (2003)

## Representative Matters

- 1959 Highway 34, L.L.C. v. Township of Wall, 29 N.J. Tax 506 (Tax 2016).
- East Newark Town Center, LLC v. East Newark Borough, 29 N.J. Tax 164 (Tax 2016)
- Target Corp. v. Toms River, 27 N.J. Tax 19 (Tax 2012).
- Mesivta Ohr Torah of Lakewood v. Township of Lakewood, 24 N.J. Tax 314 (Tax 2008).
- Coldwell Banker Commercial/Feist & Feist Realty Corp. v. Blancke P.W. L.L.C., 368 N.J. Super. 382, 846 A.2d 633 (App. Div. 2004).
- Saddle Mountain LP v. Ringwood, 20 N.J. Tax 29 (Tax 2002).
- Spiegel. v. Harrison, 19 N.J. Tax 291 (App. Div. 2001).
- 2nd Roc-Jersey Assocs. v. Morristown, 158 N.J. 581, 687 A.2d 1000 (1999).
- In re I/M/O Route 206 at New Amwell Road, 322 N.J. Super. 345, 731 A.2d 56 (App. Div. 1999).
- Bellemead Dev. Corp. v. Roseland, 16 N.J. Tax 369 (Tax 1997).
- In re Opinion 682 of the Advisory Committee on Professional Ethics, 147 N.J. 360 (1997).
- Hull Junction Holding Corp. v. Princeton Borough, 16 N.J. Tax 68 (Tax 1996).
- Sutton Warehousing, Inc. v. Director, Div. of Taxation, 290 N.J. Super. 686, 676 A.2d 615 (App. Div. 1996).
- Newman. v. Director, Div. of Taxation, 15 N.J. Tax 228 (App. Div. 1995).

## Representative Clients

- Simon Properties Group
- United States Post Office
- Lukoil North America
- E.I. DuPont De Nemours and Company
- Paramount Realty Services
- Prologis
- Genesis HealthCare
- Caesars Entertainment Corp.
- Inland Real Estate Group of Companies