

David S. Martin

Partner | Real Estate

OVERVIEW

David's over 35 year property tax career began in the Property Tax Unit of the Cook County State's Attorney's Office, where he represented the taxing officials of Cook County on all aspects of the complex Illinois and Cook County property tax scheme. This government experience led to a long career representing property taxpayers in Illinois and throughout the United States.

During his career David has had the opportunity to represent a broad array of property tax clients in a myriad of national, state and local property tax schemes. David's experiences have forged a beneficial level of confidence navigating the idiosyncrasies of any state and local governmental property tax environment. Moreover, these experiences have been of great benefit to his clients who are increasingly concerned with the national trend of increasing property taxes.

David is deeply committed to his client's success, which is manifested in his determined advocacy in defending his clients' interests with creativity, integrity, thoughtfulness and distinction. These characteristics inform David's approach to all property tax engagements, and have been the hallmark to achieving successful outcomes for his clients.

EXPERIENCE

- Counsel to owner of corporate headquarters property with respect to *ad valorem* real property tax assessment appeal. Representation resulted in settlement that produced a property tax savings of approximately \$70,000,000.



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EDUCATION

The John Marshall Law School (J.D., 1982)

Kalamazoo College (B.S., 1975)

ADMISSIONS

Illinois (1982)

- Counsel to two separate developers of Chicago mixed use development projects with respect to obtain property tax incentives from the City of Chicago and Cook County. Representation resulted in procurement of property tax incentive and assessment reductions that exceeded \$100,000,000.
- Counsel to luxury brand hotel owner and operator regarding *ad valorem* property tax assessment appeals for a Los Angeles hotel. Pursuant to administrative rulings client was awarded tax refunds exceeding \$2,000,000.
- Counsel to Cook County, Illinois taxpayers in class action lawsuit relating to improper statutory interest paid on property tax refunds. Pursuant to Appellate Court and Supreme Court review and judgment, class plaintiffs were awarded payments exceeding \$12,000,000.
- Counsel to 501(c)(3) private foundation regarding property tax exemption for Chicago Charter high school and youth center campus. Successfully lobbied Illinois Attorney General's Office and General Assembly to amend exemption statute to accommodate complex ownership structure of campus development. Process resulted in Illinois Department of Revenue granting client property tax exemption for both the Charter high school and youth center.