



**KEVIN M. CLYNE, ESQ.**, is a Partner with Herman Katz Cangemi Wilkes & Clyne, LLP in Melville, New York. During his years at the bar, Mr. Clyne has developed a reputation as a vigilant advocate for his client's interests throughout Long Island, New York City and New York State. He has handled complex property tax matters in most regions of New York, from Long Island, to the northern suburbs of New York City, from the Hudson Valley and Capital Region to the westernmost parts of New York State. He is an experienced trial attorney. Most notably, Mr. Clyne tried to successful conclusion several big box retail cases in upstate New York utilizing a methodology of first impression in New York. He is now in the process of litigating and revisiting the second generation rent methodology in New York, as well as tackling the issue of separating going concern value and real estate value in different property types, such as institutional self-storage, assisted living and nursing facilities and hospitality properties. He has also spearheaded the litigation and resolution of many golf courses north of New York City, seizing upon the methodology championed on Long Island by his law partners for almost thirty years. Mr. Clyne also oversees the real estate tax portfolio for a rapidly expanding supply warehouse owner across the country. He is a member of the Tax Certiorari and Condemnation Committees of the Nassau County Bar Association, the Suffolk County Bar Association, the Westchester County Bar Association, and the Bar Association of the City of New York. Mr. Clyne is a 1999 graduate of Hofstra University School of Law, where he was a member of the *Law Review*, and a 1996 *cum laude* graduate of Loyola College of Maryland. He was named to the *Long Island Business News* Top 40 under 40 Class of 2012, and received a Leadership in Law award in November 2014, recognizing his positive impact on the both the legal profession and community on Long Island.

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