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SUMMARY OF EXPERIENCE

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New York State Property Tax & Eminent Domain Attorney

David C. Wilkes is an attorney with over two decades of experience concentrated in commercial property tax and eminent domain disputes, as well as managing property taxes for national and global portfolios, and counseling foreign governments. He is an executive-level partner in one of the largest property tax law firms in the United States, and was selected as the sole educator on property tax law for the Justices and Court Attorneys of the NYS Supreme Court's Appellate Division.

David is a Director of the International Property Tax Institute and co-founder and President of the National Association of Property Tax Attorneys (NAPTA). He is a former Chairman of The Appraisal Foundation, which is the source of appraisal standards for the U.S. (USPAP) designated by Congress.

David has served as Senior Legal Advisor on property rights development, homeowner financing, and property tax projects in emerging markets in the Middle East and Eastern Europe. He was Editor-in-Chief of the New York State Bar Association's flagship magazine, the "Journal", for 14 years, with a readership of 74,000 lawyers and judges, and was Editor-in-Chief of "Real Estate Review" (New York University) for seven years. He also served as Contributing Editor for the American Alpine Journal.

He is a designated "Counselor of Real Estate" ("CRE") and a Fellow of the London-based "RICS", the largest organization of property advisors in the world, where he was an elected member of its International Governing Council representing the United States, and was Chair of the Americas Valuation Council. David received the 2003 International Association of Assessing Officers' Distinguished Real Estate Research and Development Award; the Counselors of Real Estate's Ballard Award for Best Article of 2005; and the 2008 APEX Award for Property Tax Reform from the Westchester County Association. He is currently the Chairman of the Westchester County Bar Association's Tax Certiorari and Condemnation Committee.

David is the President of Roost Studios, Inc., a Hudson Valley not-for-profit community arts organization that was recognized as Best Art Gallery of the Hudson Valley in 2020 by Hudson Valley Magazine; he is also the founder and CEO of Raw Art, LLC, an arts venture that promotes “outsider artists” in public spaces and is currently spearheading “RiseBoro Arts”, a major initiative throughout the five boroughs of New York City that will infuse affordable housing, senior and youth centers with community-sourced art.

Education

Mr. Wilkes received a Master's degree in real estate finance and valuation on a full scholarship from New York University's Real Estate Institute, where he was awarded the Norman Weinberg Prize for Excellence, graduating first in his class. He received a law degree from the Boston University School of Law, and his undergraduate degree in English Literature from the City University of New York, where he graduated first in his class.

Personal Interests

A resident of New York State's Hudson Valley, David is an avid rock climber and mountaineer, as well as a licensed rock and ice climbing guide; he is also an airplane pilot, and an avid golfer. He is a Life Member of the Mohonk Preserve where he is a member of the Land Protection Committee. He formerly served as President of the Dutchess County Community Action Agency.

Member

New York State Bar Association; United States Supreme Court Bar; Counselors of Real Estate; Royal Institution of Chartered Surveyors; International Association of Assessing Officers; Aircraft Owners and Pilots Association (AOPA); American Alpine Club; Mohonk Preserve

Selected Publications & Presentations

Presentation: “Valuation of Real Estate for Property Tax Purposes During a Pandemic”, Appraisal Institute's NY Chapter, March 2021

Presentation: “Valuing the Fee Simple Interest for Tax Purposes in Situations Not Involving ‘Dark Stores’”, American Bar Association/Institute for Professionals in Taxation, March 2021

Three-Year Moratorium on Tax Appeals and the Law of Unintended Consequences, NY Real Estate Journal, Feb. 2021

Hospitality Owners Should Aggressively Seek Property Tax Relief in 2021, NY Real Estate Journal, Jan. 2021

Presentation: “The Role of Mediation in Valuation Disputes”, International Property Tax Institute, Dec. 2020

What do Valuation Dates and COVID-19 Have to do with Your 2021 Property Taxes? NY Real Estate Journal, Oct. 2020

Minimizing Property Tax Increases for Retail Construction by Being Proactive, NY Real Estate Journal, May 2020

How Will Lawmakers' Initiatives Impact Owners' Property Taxes? NY Real Estate Journal, April 2020

Opportunities to Reduce Property Taxes for Senior Housing Properties, New York Real Estate Journal, February 2020

Presentation: “Application of Highest and Best Use in New York Property Taxation”, Institute for Professionals in Taxation, Nov. 2019

More Bitter Than Sweet: Anti-Landlord Rent Reforms will Drive Property Tax Reductions, co-authored with Kevin Clyne, Esq., New York Real Estate Journal, August 2019

Presentation: “Property Tax for Hotel Owners”, Webinar, Asian American Hotel Owners' Assoc., March 2019

Presentation: "The Valuation of Contaminated Property", Royal Institution of Chartered Surveyors, Nov. 2018

Presentation: "Understanding the Tax Certiorari Process", NYS Government Finance Officers Association, Sept. 2017

Presentation: "Property Tax Basics", NYU Summer Institute in Taxation, July 2017

Conservation Land Property Tax Exemptions: The Mohonk Preserve Experience, co-authored with Glenn D. Hoagland, New York State Bar Association Journal, March/April 2015 (Vol. 87, No. 3)

Counseling the Prospective Tax Certiorari Client, Westchester Lawyer Magazine, March 2015

An Interview With Ken Feinberg on Concepts of Valuation and the Administration of the 9/11 Fund, New York State Bar Association Journal, October 2010 (Vol. 82, No. 8)

Discovery (and the Lack of it) in Property Tax Appeals, New York State Bar Association Journal, May 2010 (Vol. 82, No. 4)

Who's Running the Show? Implementing Centralized Management of Property Taxes for a Global Portfolio, "Real Estate Issues" (Counselors of Real Estate's Quarterly Journal), Spring 2007

Guest Editor, Government, Law & Policy Journal (New York State Bar Assoc.), Eminent Domain Special Issue, Spring 2007 (Vol. 9, No. 1), and Author of Compensating for the Loss of Business Value as a Result of Condemnation

This Land is Your Land? The Public Use Doctrine in Eminent Domain, New York State Bar Journal, Vol. 77, No. 8 (October 2005 – Featured Cover Story)

Detecting Intangible Asset Value (or Capitalized Economic Profit) in Sales to REITs: A Practical Framework for Analysis, "Real Estate Issues" (Counselors of Real Estate), Vol. 29, No. 4 (Winter 04-05). (Winner, Ballard Award for Best Article of 2005)

Awarding Compensation for Going Concern Value in Eminent Domain Proceedings, Co-Author, Condemnation Law & Procedures, New York State Bar Association (2005)