



# BENJAMIN M. WILLIAMS

## MEMBER - Property Tax

11 Grand Central East, New York, NY 10017 bwilliams@rosenbergestis.com 212-551-1246

2023 CRAIN'S NEW YORK BUSINESS  
**NOTABLE LEADERS**  
IN ACCOUNTING, TAX & AUDIT

### Practice Areas

Property Tax Reduction / Certiorari

Real Estate Property Tax Analysis

Analysis of Property Tax Incentive Programs:

- 421-a
- PHFL Art. XI
- ICAP
- IDA
- ICIP
- PILOT
- 420-c
- FRESH
- J-51
- 485-x
- 420-a
- 467-m

### Bar Admissions

New York, 2009

New Jersey, 2008

### Education

Rutgers University School of Law

- J.D. - 2008

Rutgers University School of Engineering

- B.S. - 2001

Honors & Activities:

- Highest Honors

**Benjamin M. Williams** joined Rosenberg & Estis, P.C. in 2018 and is a Member of the firm and leads the firm's Property Tax Department. Williams' practice focuses on property tax reductions and planning. He has represented thousands of clients in property tax appeals and at New York City Tax Commission hearings. He also has a depth of experience in real estate tax projections for development, acquisition, leasing, financing and budgeting. Williams's forte is in reducing property taxes for co-ops and condos, multi-family residential, office, and retail properties.

Williams has worked on Industrial and Commercial Abatement Program (ICAP), ICIP, 421-a, 485-x, 467-m, J-51, Not-For-Profit, Childcare Center exemption and abatement applications and projections.

Prior to joining Rosenberg & Estis, Williams was an attorney with Podell, Schwartz, Schechter & Banfield, LLP. Prior to that, as an electrical engineer, Williams began his career valuing power plants, preparing purchase price allocation and cost segregation studies, and appraising machinery & equipment. Williams is an Accredited Senior Appraiser of the American Society of Appraisers, but isn't currently practicing as an appraiser.

### Notable Work

- Argued thousands of cases at New York City Tax Commission hearings, saving clients millions of dollars.
- Represented dozens of properties, including co-ops and condos, on obtaining J-51-R property tax abatements.
- Prepared property tax projections, often for financing purposes, of office, hotel, residential, retail.
- Industrial and Commercial Abatement Program (ICAP): tax projections and application filings
- Real estate tax escalation provisions in leases: projected taxes and advised prospective tenants of major properties, e.g. Hudson Yards, World Trade Center.
- Obtained tax class changes for predominantly residential properties with up to 10 units, bringing properties into more favorable tax classes with limitations on assessed value increases (e.g. tax classes 1, 2A, 2B, 2C).



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- Real Property Income & Expense (RPIE) and Storefront Registration filing: advised on how to complete the form, removed monetary penalties, cleared for Tax Commission hearings.

## **Classes & Seminars**

- Latest property tax updates - Legal, BOMA's Codes & Regs Committee, December 2025
- Mitigating Capital Costs: J-51-R Incentives Grants Abatements, Council of New York Cooperatives & Condominiums (CNYC)'s 45th Annual Housing Conference, October 2025
- J-51 Reform Program, client webinar, March 2025
- J-51 Reform Property Tax Abatement Program, Council of New York Cooperatives & Condominiums (CNYC) - Action Committee for Reasonable Real Estate Taxes, January 2025
- Update in Property Tax Certiorari, Hot Topics Affecting Cooperatives & Condominiums: Cases and Marketplace Developments in the Last Six Months, New York City Bar Association - Cooperative & Condominium Law Committee, November 2024
- New York City Property Tax Review: Insights and Best Practices, Rosenberg & Estis in-house CLE, October 2024
- NYC Property Taxes for CPAs, New York State Society of CPAs - Real Estate Committee, January 2024
- NYC Property Tax Co-ops & Condos, Property Management Company, September 2023
- NYC Property Tax Co-ops & Condos, Rosenberg & Estis in-house CLE, September 2023
- NYC Property Tax Update, Rosenberg & Estis in-house CLE, January 2022
- NYC Property Tax Reform, client webinar, January 2022
- New York City Property Tax, Accounting Firm, March 2021
- New York City Property Tax, Training for Property Management Company, March 2021
- NYC Property Taxes for CPAs (CPE), New York State Society of CPAs - Real Estate Committee, January 2021
- NYC Real Estate Tax Projections, client webinar, November 2020
- Real Estate Tax Clauses in Leases, Rosenberg & Estis in-house CLE, November 2019
- Using NYC OpenData to learn about Tax Exemptions, Rosenberg & Estis in-house CLE, August 2019
- Using NYC OpenData to learn about J-51, Rosenberg & Estis in-house CLE, March 2019
- NYC Real Estate Tax for Brokers, October 2016
- NYC Property Taxes & How the Dept. of Finance Values Property, April 2016
- NYC Real Estate Tax for Bankers, January 2016
- NYC Construction Tax Benefits, New York County Lawyers' Association (NYCLA) - Construction Law Committee, May 2015

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- The CPA and the Property Tax: New York City, New York State Society of CPAs (NYSSCPA) - Foundation for Accounting Education (FAE), Real Estate Committee, December 2014
- NYC Property Taxes: How They're Calculated, How to Fight Them, & the 14 Deadly Sins, American Society of Appraisers (ASA) - New York City Chapter 30, November 2013
- NYC: Overview of Tax Assessment & Protest System, New York State Society of CPAs (NYSSCPA) - Foundation for Accounting Education (FAE), Real Estate Committee, July 2013
- International Association of Assessing Officers (IAAO), Annual Legal Seminar
- Recognizing & Separating Real Property, Personal Property, and Intangible Values in Common Indications of Value, International Association of Assessing Officers, 2006 International Conference, Public Utility Section
- Wind Energy Appraisal, American Society of Appraisers, Northern New Jersey & Princeton Chapter
- Cost Segregation, Financial Consulting Group

## **Published Works**

- New York City Property Taxes of Condominiums: Suffixes, Square Footage and Common Interests, New York Law Journal, December 2025
- NYC's J-51 Tax Break Revamp: What Landlords and Brokers Must Know Now, TradedNY, March 2025
- What NYC Tax Commission's 2024 Annual Report Means for Owners & Brokers, TradedNY, March 2025
- NYC's Record-High Prop Tax Roll This Year: What it Means for Landlords, TradedNY, January 2025
- New York City's Unfair Property Tax, New York Law Journal, April 2024
- Coronavirus Property Tax Relief: Flattening the Curve on Increases, Commercial Observer, March 2020
- Commercial Property Tax Rates To Increase, New York Law Journal, November 2019
- How NYC's New Rent Laws Affect Landlords' Taxes, GlobeSt., July 2019
- Big Property Tax Appeal: Supreme Court Upholds \$10 Billion Value of TransAlaska Pipeline, American Society of Appraisers' Real Property Committee EJournal, November 2014

## **Professional Associations**

- New York State Bar Association, Co-Chairs of the Tax Certiorari Committee
- New York City Bar Association, Tax Certiorari Committee, Current member and past officer
- Real Estate Tax Review Bar Association, member
- American Society of Appraisers (Accredited Senior Appraiser)



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## **Honors & Awards**

- 2023 Crain's New York Business Notable Leaders in Accounting, Tax & Audit
- New York Real Estate Journal: "One to Watch" (April 2019)
- Rutgers School of Engineering: Distinguished Young Alumnus Medal of Excellence (May 2009)