



# SCHILLER, STRAUSS & LAVIN P.C.

## CASE STUDIES

# **SSL attorneys are responsible for the following examples of cases brought, prosecuted and otherwise successfully resolved:**

**Successfully appealed taxes for a Fortune 500 hotel chain for its Chicago hotels resulting in annual tax savings over 3 years in excess of \$10,000,000. We were able to establish principals of realty versus personality in the assessment process and the notion of hotel valuation based on business enterprise theory.**

**Successfully appealed a number of distribution facilities in suburban Chicago. We achieved a drastic reduction in value arguing that a substantial portion of the assessment included the valuation of a unique conveyer system inside the facility. We successfully argued that the conveyer system constituted personality rather than real property and should not have been assessed as real property. The appeal resulted in a total savings of more than \$2 million.**

**Successfully appealed the classification of a suburban Chicago distribution center resulting in the property's classification being changed to a lower level of assessment which resulted in a tax refund in excess of \$1,000,000.**

**Successfully appealed the assessment of a large landfill in the Los Angeles area arguing that the property was a depleting asset rather than a mainstream commercial property which is typically valued in fee simple and in perpetuity. The reduction in value remains in place and has carried forward in this California jurisdiction, resulting in a tax savings in excess of \$10,000,000 to date.**

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**Successfully appealed the assessments of more than a dozen hotels including three in Chicago's Central Business District ("CBD"). The reductions of the three hotels in the CBD were significant because the resulting reduced assessed values were substantially lower than the recent purchase prices of each hotel. We successfully argued that a significant portion of the purchase price was related to business value and therefore non-assessable. As a result of the appeals, each of the CBD hotels saved more than \$300,000 in real estate taxes.**

**Successfully appealed the assessment of a downtown Chicago parking garage arguing that the property was entitled to a split classification of both residential and commercial. The resulting tax savings exceeded \$100,000.**

**Successfully appealed the assessment of a national restaurant chain Franchise, arguing that that the contract between the landlord (a government entity) and the restaurant constituted a license (which is NOT assessable) rather than a lease, which IS assessable.**