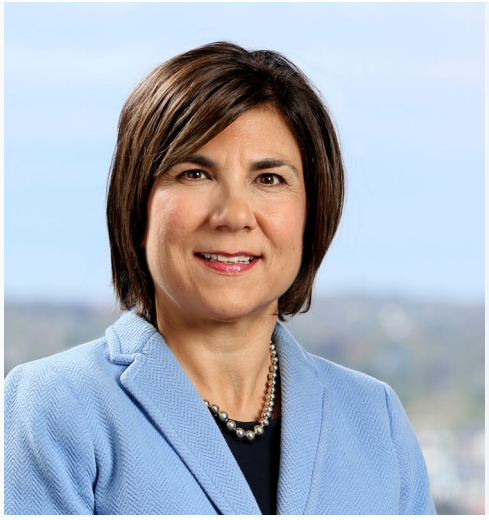


Debra Sullivan

Partner

Syracuse
P: 315.413.7122
debra.sullivan@barclaydamon.com

Education

- Vanderbilt Law School, *Vanderbilt Law Review*, Editor, JD
- College of William and Mary, Phi Beta Kappa, BA

Practices & Industries

- Property Tax & Condemnation
- Hotels, Hospitality & Food Service
- Energy

Admitted to Practice

- New York

Biography

Debra offers over 20 years of experience representing developers, property owners, and taxing authorities in property valuation disputes before boards of assessment review and state supreme and appellate courts. She primarily concentrates her practice on matters involving administrative assessment challenges, Real Property Tax Law Article 7 proceedings, eligibility for real property tax exemptions, and eminent domain concerns.

Debra additionally has extensive experience representing energy clients in matters involving the valuation and assessment of energy assets and infrastructure for real property tax purposes and related litigation. Debra handles issues involving hydroelectric, biomass, wind, and fossil-fuel electric generation; electric-transmission and distribution facilities; and supporting infrastructure such as substations. She also represents clients in eminent-domain proceedings that involve the siting of electric-transmission facilities.

Debra represents clients that include developers and owners of apartment complexes, condominium properties, golf courses, manufacturing and warehouse properties, office buildings, retail plazas, and shopping malls.

Bar Associations

- New York State Bar Association

Selected Memberships & Affiliations

- Barclay Damon's Women's Forum

Representative Experience

- Represents a client in real property tax assessment review proceedings involving the valuation of a 322MW wind farm.
- Secured a real property tax exemption for a not-for-profit entity, saving the owner $400,000 annually in real-property taxes.
- Obtained summary judgment under the provisions of RPTL 581-a for an owner of an affordable-housing complex.
- Negotiated numerous settlements of real property tax assessment disputes involving significant refunds.
- Defended municipalities in tax assessment review proceedings involving state-owned land, hydroelectric facilities, shopping centers, and various commercial properties.
- Represented multiple clients in real property tax assessment review proceedings involving the valuation of hydroelectric facilities located on three river systems.
- Served as counsel to numerous clients in real property tax assessment review proceedings involving the valuation of electric transmission and distribution facilities, including substations.
- Represented a client in real property tax assessment review proceedings involving exemption and valuation issues on a 600MW coal-fired steam station.
- Served as counsel to a client in real property tax-assessment review proceedings involving the valuation of a 60MW biomass-cogeneration facility.
- Represented condemnors and claimants in eminent domain proceedings related to electric-transmission property.
- Represented a client in connection with valuation issues related to a 39.5MW waste-to-energy cogeneration facility.

Prior Experience

- Menter, Rudin & Trivelpiece, P.C., Counsel
- Sidney Devorsetz, PLLC
- Hancock & Estabrook, LLP

Selected Community Activities

- Christian Brothers Academy, Mock Trial Coach

Selected Speaking Engagements

- New York State Bar Association, “Real Property Tax Assessment Litigation and Appeals” CLE
- Oswego County Bar Association, “The Nuts and Bolts of Real Property Tax Assessment Challenges” CLE
- Syracuse University College of Law, “Practical Aspects of the Law of Eminent Domain”

Selected Media

- New York State Real Property Tax System Alliance, “Understanding Real Property Tax Assessment Review Proceedings in NYS: A Primer for Municipal Officials”
- *IAO Journal*, “The 1995 Amendments to the Real Property Tax Law”
- *IAO Journal*, “Utility Companies Challenge Local Assessments”
- *The Monthly Digest of Tax Articles*, “The 1988 Amendment to 26 USC Section 7430: Expanding Taxpayers’ Rights to Recover Costs in Tax Controversies”