



# Kevin Roe

*Partner*

*Syracuse*

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## Education

- Syracuse University College of Law, *Summa Cum Laude*; *Syracuse Law Review*, Editor, JD
- Elmira College, *Summa Cum Laude*, BA

## Practices & Industries

- Property Tax & Condemnation
- Environmental
- Commercial Litigation & Complex Trials
- Energy
- Land Use & Zoning

## Admitted to Practice

- New York

## Biography

Kevin primarily focuses his practice on property-valuation litigation in real property tax and eminent domain matters. He has represented hundreds of clients in property tax assessment matters, achieving substantial property tax reductions and millions in tax refunds for owners of shopping centers, office buildings, power plants, resort properties, golf courses, condominiums, apartment complexes, industrial buildings, and mineral properties.

Kevin also represents private-property owners and governmental agencies across New York State in connection with acquisitions for public projects, litigating property-valuation issues to determine just compensation and ensuring compliance with the requirements of the Eminent Domain Procedure Law (EDPL) and the State Environmental Quality Review Act (SEQRA). In addition to property-valuation matters, Kevin represents clients in environmental, commercial litigation, and land-use matters.

Kevin is also an experienced appellate practitioner, having served as a principal law clerk to the chief judge of the NYS Court of Appeals before entering private practice. He has successfully argued in the Court of Appeals and in the Second, Third, and Fourth Departments of the Appellate Division.

## Bar Associations

- American Bar Association
- New York Bar Association
- Northern District of New York Federal Bar Association
- Onondaga County Bar Association

## Selected Memberships & Affiliations

- Counselors of Real Estate, CRE Designation
- The Appraisal Institute, Associate Member
- Independent Judicial Election Qualification Commission, Former Fifth Judicial District Member

## Representative Experience

- Successfully defended a multi-national corporation against a lawsuit claiming the operation of a 13,000+ acre underground mining operation had not been subjected to an adequate environmental impact review.
- Served as lead trial attorney in a tax-certiorari proceeding for a super-regional shopping mall, resulting in \$20 million in tax refunds and a multi-year prospective assessment reduction.
- Served as lead counsel in negotiating a reduction in an assessment of a hydroelectric generating facility.
- Served as lead appellate attorney in a successful appeal to the NY Court of Appeals, establishing the applicability of the anti-lapse statute under the will of the biological mother who was making a gift to an adopted-out child.
- Served as lead trial and appellate attorney in a tax-certiorari proceeding for a regional shopping mall, resulting in multimillion tax refunds and establishing the precedent for the use of the percentage of retail sales to determine market rent.
- Served as lead attorney in an Article 78 proceeding and appeal invalidating regulations promulgated by NYS Department of Environmental Conservation on the ground that they exceeded the authority granted by legislature under the Diesel Emissions Reductions Act (DERA).
- Served as lead attorney for a state association of mineral producers, as amicus curiae, in an appeal to the NY Court of Appeals, establishing that permitting costs incurred prior to the enactment of a zoning prohibition must be considered in vested-rights analysis.
- Served as lead attorney in negotiating a 90 percent tax-assessment reduction for a distressed super-regional shopping mall.
- Successfully represented a developer in association with an industrial development agency through multiple proceedings and appeals to acquire leasehold interests necessary to allow the expansion and transformation of a retail facility into a regional tourist destination.
- Served as lead trial and appellate attorney in obtaining a multimillion tax-assessment reduction for an industrial mineral property in Adirondack Park.

- Served as lead attorney in negotiating a multimillion assessment reduction for a fractional share, condominium-ownership resort property involving several hundred individual tax parcels.
- Served as trial counsel and lead appellate counsel in a successful, precedent-setting challenge to the assessment of a medical office building held in condominium ownership.
- Served as legal counsel to a county for environmental-impact review associated with the construction of a performing arts center on remediated industrial-waste beds.
- Served as permitting counsel for a 5,000+ acre expansion of an underground salt mine.
- Served as lead eminent domain counsel for a municipality's acquisition of lakefront property for development as a convention center.
- Assisted a client in applying for and obtaining registered organization status as one of the first five registered organizations authorized to grow, produce, and distribute in NYS under the NYS Compassionate Care Act.
- Reviewed a marijuana-related business portfolio of a multi-state operator and prepared an opinion letter regarding compliance by the client and its subsidiaries with both adult-use and medical marijuana laws and regulations in states where it had licensed operations.

## Prior Experience

- Gilberti Stinziano Heintz & Smith, PC, Partner

## Judicial Clerkships

- NYS Court of Appeals

## Selected Honors

- *The Best Lawyers in America*®: Commercial Litigation, 2025–2026; Environmental Law, 2022–2026
- Syracuse University College of Law, Justinian Honorary Law Society, 1985
- Syracuse University College of Law, Order of the Coif, 1985
- Elmira College, Phi Beta Kappa, 1982

## Selected Speaking Engagements

- New York State Bar Association, "Update on Condemnation Law" CLE
- New York State Office of Court Administration, "Article 78 Proceedings" CLE
- Upstate Chapter of the Appraisal Institute, "Tax Certiorari Proceedings"
- Colgate University Forum, "Eminent Domain Abuse, The Law after *Kelo*"
- Onondaga County Bar Association, "Appellate Practice" CLE

## Selected Media

- New York State Bar Association *Condemnation Law and Procedure*, "Condemnation Law and Procedure" and "Partial Takings"