
Court Rules Marriott Courtyard at LaGuardia Airport Gains 85% Tax Cut

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COURT RULES MARRIOTT COURTYARD AT LAGUARDIA AIRPORT GAINS 85% TAX CUT

Queens Supreme Court handed down a ruling significantly reducing the property taxes to be paid by the Marriott Courtyard at LaGuardia Airport. This decision could have implications for all New York City hotels going forward.

The court ordered an 85 percent reduction of the tax assessment levied against the hotel, covering tax years 2014-2015 through 2018-2019. The total tax savings for all tax years is **over \$11 million**.

The ruling followed a trial that began in November 2019 in which Queens Supreme Court Civil Term Judge Joseph Risi relied upon the market and assessed values presented in the hotel taxpayer's report as opposed to the appraised values of the hotel presented by the City.

This case could have implications for all New York City hotel owners and operators, since the City's tax assessment system is a pre-pandemic evaluation, and consistently overvalues hotel properties.

[Hon. Jeffrey D. Lebowitz](#) of Abrams Fensterman, LLP served as co-counsel representing the hotel. Several other hotel challenges throughout New York City are being planned.