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Stefi George Discusses Recent Tax Case Spotlighting ALJ Shortage in NYC

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Gresham Investment Management LLC has voluntarily dismissed its federal lawsuit claiming that a lack of administrative law judges (ALJs) in New York City's Tax Appeals Tribunal left the firm without a viable way to challenge a \$10.9 million tax assessment. The firm alleged that the New York City Department of Finance changed its guidance retroactively, resulting in an unfair deficiency notice. Gresham argued that no ALJ was available to hear its case, effectively denying it due process. Although the company voluntarily dropped the suit without explanation, the case brought renewed attention to the city's long-standing shortage of qualified tax ALJs and the resulting backlog.

In a *Law360* article titled, "Fund Manager Drops Case Over NYC Tax ALJ Shortage," Stefi George, chair of the State and Local Tax Practice at Akerman, emphasized the legal community's frustration with the tribunal's bottleneck, noting that while the case's dismissal is disappointing, it still served a purpose. "If the mere filing of the complaint was enough to spur a sense of urgency on the part of the city, it was already successful," she said.

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