

Thomas J. McNulty

Partner | Real Estate

OVERVIEW

Tom is a litigator who represents property taxpayers throughout the country, ensuring their tax liabilities are secured at the lowest level allowable under the law. He represents clients spanning numerous industries, ranging in size and complexity from those with large, sophisticated real estate portfolios to those with just one building critical to their operations.

Tom sets his clients' expectations regarding measurable results in every property tax appeal. Before filing, he provides a detailed plan to each client describing the objectives of the appeal, all risks associated with the chosen strategy and a strong target for the resulting tax liability supported by the available evidence. This approach enables each client to ask important questions, add significant contributions to the strategy and ultimately make a well-informed business decision before proceeding. When the appeal is concluded, clients can easily compare the predicted outcome with the actual results.

Having previously worked for the Cook County Attorney's Office, he understands the need to use professional but aggressive tactics when litigating property tax matters and interacting effectively with municipalities and tax assessors. Convincing assessors that they made a mistake in calculating tax owed can be challenging, but Tom's experience working on the other side helps him appreciate the complex factors being considered by opposing counsel in every appeal.

Tom is a former Chair and member of the Executive Board of the Civic Federation of Chicago, a nonpartisan research organization that promotes efficiency in government. In



tmcnulty@nge.com

D. (312) 269-8077

F. (312) 750-6444

EDUCATION

Rutgers Law School (J.D., 1976)
magna cum laude

University of Notre Dame (B.S., 1973)
cum laude

ADMISSIONS

Illinois

New Jersey



addition, Tom served as president of the Chicago Low-Income Housing Trust Fund from its inception in 1989 until just recently, and currently serves as chair of its Allocations Committee. The Trust Fund oversees rental assistance programs that meet the permanent housing needs of Chicago's poorest residents by giving grants to building owners and developers who agree to reduce rents to accommodate very low-income residents.

He currently lectures at Chicago-Kent Law School on Illinois real estate tax issues as part of the Masters in Taxation program. He has also authored numerous articles regarding assessment ratio cases and the assessment and valuation of utility properties. In 2019, Tom received the Bernard L. Barnard Outstanding Technical Essay Award from the International Association of Assessing Officers (IAAO).

EXPERIENCE

- \$7,325,000 tax savings for suburban Chicago national headquarters office complex
- \$2,353,758 refund for Florida retirement community
- \$551,675 refund for San Francisco hotel
- Operated national tax management program for Fortune 500 company managing over 6,000 industrial and commercial parcels resulting in savings/refunds of \$14,236,416

RECOGNITIONS

- International Association of Assessing Officers (IAAO), Bernard L. Barnard Outstanding Technical Essay Award, 2019
- *The Best Lawyers in America*, recommended in "Litigation – Real Estate/Real Estate Law, Special Focus: Tax" since 2010
- *Illinois Super Lawyers*, recommended in "Tax: Business," 2005 – 2006, 2013 – 2019

NEWS & INSIGHTS

August 15, 2024 Firm News

60 Neal Gerber Eisenberg Attorneys Included in 2025 *Best Lawyers In America*

August 17, 2023 Firm News

55 Neal Gerber Eisenberg Attorneys Included in 2024 *Best Lawyers In America*

August 18, 2022 Firm News

60 Neal Gerber Eisenberg Attorneys Included in 2023 *Best Lawyers*

September 8, 2021 Publication

The Most Important Property Tax Exemption Decision in Years



August 18, 2021 Firm News

52 Neal Gerber Eisenberg Attorneys Included in 2022 Best Lawyers

August 19, 2020 Firm News

46 Neal Gerber Eisenberg Attorneys Included in 2021 Best Lawyers

July 30, 2020 Publication

Hotels Should Start Preparing Now for Property Tax Appeals

July 8, 2020 Publication

Client Alert: Hotels Should Start Preparing Now for Property Tax Appeals

August 15, 2019 Firm News

45 Neal Gerber Eisenberg Attorneys Included in 2020 Best Lawyers

July 9, 2019 Firm News

Thomas McNulty Receives Outstanding Technical Essay Award from IAAO

August 15, 2018 Firm News

45 Neal Gerber Eisenberg Attorneys Included in 2019 Best Lawyers

July 27, 2018 Publication

Client Alert: Maximizing Deductions Through Prepayment of Real Property Taxes Before Potential Tax Law Changes

July 9, 2018 Firm News

46 Neal Gerber Eisenberg Attorneys Included in 2016 Best Lawyers

July 9, 2018 Firm News

41 Neal Gerber Eisenberg Attorneys Listed in 2016 Illinois Super Lawyers

July 9, 2018 Firm News

45 Neal Gerber Eisenberg Attorneys Included in 2017 Best Lawyers

July 6, 2018 Firm News

44 Neal Gerber Eisenberg Attorneys Included in 2018 Best Lawyers

July 6, 2018 Firm News

NGE Obtains Injunction Against IDFPR to Prohibit Prosecution of Property Tax Lawyers for Purported Violations of the Appraisal Act

June 27, 2018 In The Media

Thomas J. McNulty Quoted in *Cook County Record*

June 26, 2018 Publication

Unlicensed Practice of Law Issues in Property Tax Assessment Appeals: The Search for a Uniform Rule