

## Robert L. Gordon

Partner

### Overview

Bob handles complex tax cases, often involving novel or first impression issues. His practice includes:

- Federal, state, and local taxation and tax controversies
- Trial and appellate tax litigation
- Property taxation of commercial, industrial, and special use manufacturing properties
- Property taxation of utilities including telephone companies, energy plant, and railroads
- Property tax exemptions

Bob is best known for his role in three landmark cases that, respectively, upheld the constitutional right of all Wisconsin property owners to challenge their tax assessments in court; challenged the constitutionality of legislation limiting taxpayer appeal rights; and established the rules under which nonprofit organizations in Wisconsin can obtain property tax exemptions. He is the designated Wisconsin representative of American Property Tax Counsel, the national affiliation of preeminent property tax law firms in the U.S. and Canada, and he serves as the chair of its Best Practices Committee.

### Experience

Representative matters include:

- *Nankin v. Village of Shorewood*, 2001 WI 92, 245 Wis. 2d 86, 630 N.W.2d 141. Equal protection constitutional challenge in which the Wisconsin Supreme Court struck down a statutory provision which prevented property owners in Milwaukee County from challenging their assessments in circuit court, and held that all Wisconsin property owners are entitled to the same appeal rights.
- *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, 332 Wis. 2d 85, 796 N.W.2d 717. Equal protection case in which the Wisconsin Supreme Court held that legislation limiting taxpayer appeal rights which was enacted after the *Nankin* decision was unconstitutional.



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### Milwaukee

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### Legal Assistant

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### Practices

NonProfit Organizations  
Property Tax  
State and Local Tax (SALT)  
Tax  
Tax Controversy & Litigation  
Tax Planning

- *Deutsches Land, Inc. v. City of Glendale*, 225 Wis. 2d 70, 591 N.W.2d 583 (1999). Wisconsin Supreme Court case in which the court set the legal and evidentiary standards for benevolent and other nonprofit organizations to establish their right to a property tax exemption.
- *Blue Cross and Blue Shield United of Wisconsin and Subsidiaries v. United States*, 71 Fed. Cl. 641 (2006). Trial before United States Court of Federal Claims following which the court refused to permit the Internal Revenue Service to change the meaning of a settlement agreement with an insurance company.
- *U.S. Bank National Association v. City of Milwaukee*, No. 02-CV-7447 (Milw. Co. Oct. 4, 2007). Trial before the Milwaukee County Circuit Court, following which the court found that branch bank safe deposit boxes had no market value, and ordered a \$440,000 tax refund.
- *North Hills Country Club v. Village of Menomonee Falls*, No. 06-CV-1552 (Waukesha Co., Jul. 26, 2007). Trial before the Waukesha County Circuit Court, following which the court upheld the taxpayer's challenge to the assessment of a private golf and country club facility, and reduced the assessment by approximately \$2.5 million.
- *U.S. Bank National Association v. City of Milwaukee*, 2003 WI App 220, 267 Wis. 2d 718, 672 N.W.2d 492. Case in which the Wisconsin Court of Appeals rejected the City of Milwaukee's claim that it was not subject to the Supreme Court decision in the *Nankin* case above.
- *Hormel Foods Corp. v. Wisconsin Department of Revenue*, 2004 WL 717354 (Wisconsin Tax Appeals Commission.) Successful challenge to the Wisconsin Department of Revenue's assessment of a large food processing plant.
- *Meridian Eau Claire LLC v. Wisconsin Department of Revenue*, 2005 WL 2178776 (Wisconsin Tax Appeals Commission.) Successful challenge to the Wisconsin Department of Revenue's assessment of a large manufacturing facility.
- *Friendship Village of Greater Milwaukee, Inc. v. City of Milwaukee*, 181 Wis. 2d 207, 511 N.W.2d 345 (Ct. App. 1993). Case in which the Wisconsin Court of Appeals held that a benevolent retirement facility was entitled to a property tax exemption.

### **National tax experience**

After graduating from law school, Bob was appointed under the Attorney General's Honor Law Graduate Program to the U.S. Department of Justice in Washington, D.C. He served for several years as a trial attorney in the Department of Justice Tax Division, where he litigated numerous cases of national significance in courts throughout the U.S. He also served as a judicial intern for the Honorable James E. Doyle of the United States District Court for the Western District of Wisconsin.

### **Honors & Recognitions**

- "Lawyer of the Year," *The Best Lawyers in America*®, Litigation and Controversy – Tax, 2015 and 2018
- *The Best Lawyers in America*®, Litigation and Controversy – Tax, 2008-present
- Wisconsin Super Lawyers list, *Super Lawyers Magazine*, 2005-2013
- "Leading Lawyers" list, Milwaukee's *M Magazine*, 2012 and 2015

## **Professional Activities**

- Past Chairperson, State Bar of Wisconsin, Taxation Section
- Member, Board of Directors, State Bar of Wisconsin, Taxation Section
- Designated Wisconsin Representative, American Property Tax Counsel
- Chair, Legal Education Committee, American Property Tax Counsel
- Member, Wisconsin Manufacturers and Commerce Tax Policy Committee
- Member, Milwaukee Tax Club
- Member, Bar of the U.S. District Court, District of Columbia
- Member, American Bar Association
- Member, Milwaukee Bar Association, Bench and Bar Court of Appeals Committee
- Chair, State Bar of Wisconsin Taxation Section Liaison Committee to Wisconsin Tax Appeals Commission

## **Education**

- University of Wisconsin Law School, Juris Doctor (J.D.), *cum laude*, 1975; Order of the Coif
- University of Wisconsin-Madison, Master of Science (M.S.), 1972; Computer Science
- University of Rochester, Bachelor of Arts (A.B.), *cum laude*, 1970

## **Admissions**

- District of Columbia
- Wisconsin
- United States Supreme Court
- United States Court of Appeals, District of Columbia Circuit
- United States Court of Appeals, Seventh Circuit
- United States Court of Federal Claims
- United States District Court District of Columbia
- United States District Court, Eastern District of Wisconsin
- United States District Court, Western District of Wisconsin
- United States Tax Court

## **Community Involvement**

- Commissioner and Treasurer, Bugh's Lake Management District
- Board of Trustees, Congregation Beth Israel Ner Tamid
- Past Officer, Milwaukee Jewish Council for Community Relations

## **Related News**

### **PUBLICATION**

March 28, 2019

Wisconsin Property Tax Season is Around the Corner

### **EVENT**

August 15, 2018

*Council on State Taxation's 2018 Property Tax Workshop*

Property Tax Issues for Distribution Centers and Retailers – Including “Shine the Light on ‘Dark Stores’”

### **NEWS**

August 15, 2018

88 Michael Best Attorneys Named The Best Lawyers in America© 2019

### **EVENT**

November 3, 2017

*WICPA Tax Conference*

Current Issues in Property Taxation

### **NEWS**

August 15, 2017

87 Michael Best Attorneys Named The Best Lawyers in America© 2018

### **NEWS**

August 15, 2017

Ten Michael Best Attorneys Named “Lawyer of the Year”