



Stephen A. Sharkey

Member

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Profile

Stephen's practice focuses on the representation of clients in real property assessment review proceedings.

He has extensive experience in litigation involving real property and land use, including contract disputes, commercial landlord/tenant disputes, zoning issues, exemption issues and property tax-related matters. He regularly represents clients in connection with exemption and tax assessment challenges at both the administrative and Supreme Court level.

Stephen handles all facets of property tax assessment cases on behalf of institutional, industrial, commercial, residential, school district and municipal clients. He has counseled clients with respect to exemption issues, PILOTs and New York State's real property tax cap.

In addition, Stephen has addressed valuation issues in a wide variety of contexts, including bankruptcy proceedings, conservation easements, and estate and financial planning matters. He has experience in valuation and exemption issues associated with all types of property including private residences, colleges and universities, commercial and residential rental property, apartment complexes, nursing homes, vacant land, commercial and retail businesses and industrial and manufacturing facilities including co-generation plants and wind farms.

Stephen also has extensive experience in complex commercial litigation matters and tort and insurance law matters. In addition, he frequently represents secured creditors in adverse bankruptcy proceedings.

Honors & Affiliations

- Listed in:
 - *Chambers USA* 2025, Litigation – Upstate New York
 - *The Best Lawyers in America*®, Commercial Litigation, 2022-2026
 - *New York Super Lawyers*®, Business Litigation, 2025 (listed for 10 years)
 - *Chambers USA* 2023, Litigation – Upstate New York
 - *Martindale-Hubbell*®, AV Preeminent Rated
 - *Buffalo Business First*, 2013 Western New York Legal Elite
- New York State Bar Association
- Erie County Bar Association

Education

- University at Buffalo School of Law (J.D. 1998)
- State University of New York at Geneseo (B.A. 1995)

Bar/Court Admissions

- New York
- U.S. Bankruptcy Court for the Northern District of New York
- U.S. Bankruptcy Court for the Western District of New York
- U.S. District Court for the Northern District of New York
- U.S. District Court for the Western District of New York

Practices

- Municipalities
- Tax Assessment, Condemnation & Property Valuation
- Litigation
- Agribusiness
- Business Restructuring, Creditors' Rights and Bankruptcy
- Class and Collective Action Litigation

- New York State Assessors' Association
- Erie County Assessors' Association
- Western New York Trial Lawyers Association
- Western New York Defense Trial Lawyers Association
- Turnaround Management Association
- Buffalo Business First's Who's Who In Law 2011

Representative Publications

- "Five Questions," *Buffalo Law Journal*, November 20, 2017
- Quoted in "Law Firms Take Notice of Cyber Threats," *Buffalo Law Journal*, November 20, 2017

Other Activities

- Secretary, Town of Clarence Baseball Association, 2018-2020
- Member, SUNY Geneseo Alumni Regional Committee of Buffalo
- Long time mentor to first year law students at SUNY at Buffalo School of Law
- Member, Erie County Bar Association's Judiciary Committee, 2017-2018
- Board of Directors, SUNY Buffalo Law Alumni Association, 2013-2016
- Town of Clarence Youth Board, 2010-2011
- Volunteer youth baseball and hockey coach