

DUSTY ELIAS KIRK

Pittsburgh Office

Real Estate Group

Dusty Elias Kirk is a partner in the Pittsburgh office of Pepper Hamilton LLP and co-chair of the firm's Real Estate Practice Group. She concentrates her practice on all aspects of real estate development, with an emphasis on real estate litigation, including real estate tax assessment appeals, land use and zoning appeals, and eminent domain proceedings.

Ms. Kirk's work in real estate development includes handling the acquisition, financing and tax increment financing for commercial, retail, office, industrial and institutional properties, and obtaining economic incentives for development projects.

She represents real estate developers, property owners and nonprofit institutions in real estate assessment appeals of industrial, commercial, office, retail and exempt properties in issues regarding valuation of real estate, tax-exempt status, taxation of mineral rights and tax abatements for newly constructed and reconstructed properties. She litigates matters throughout Pennsylvania before administrative hearing boards, as well as in trial and appellate proceedings.

Ms. Kirk's general real estate practice involves negotiating with local tax jurisdictions regarding tax increment financing, transportation and highway occupancy permits, and business and neighborhood improvement districts. She also represents property owners in realty transfer tax and sales and use tax matters, prepares loan and loan workout documents for both lenders and developers, and negotiates sales agreements.

Ms. Kirk has represented the following:

- a consortium of cellular communications tower companies in litigation concerning the taxability of communication towers for purposes of property tax assessment
- Allegheny County (Pa.) taxpayers in a class action in connection with a court-ordered county-wide increase in assessment of real estate taxes
- a national real estate developer in obtaining transportation approvals and tax increment financing approvals in the City of Pittsburgh, Allegheny County (Pa.)
- a national real estate developer in obtaining tax increment financing in East Franklin, Armstrong County; Union Township, Lawrence County; White Township, Indiana County; East Huntingdon, Westmoreland County; and Chippewa, Beaver County (Pa.)

- a national discount retailer in acquisition and leasing of properties for development of discount stores, including land use, zoning and all development issues
- a national convenience store in an analysis of the real estate taxes payable by the convenience store on its locations throughout Pennsylvania, including pursuing appeals through the local administrative agency and Court of Common Pleas and Appellate Courts
- a regional real estate developer in the development of pharmacies and in zoning and land use matters in Western Pennsylvania
- a major Pennsylvania bank in an analysis of the real estate taxes payable on all of the branch bank locations owned or leased by the bank
- a major supermarket chain in an analysis of the real estate taxes payable by the supermarket on all of its supermarket locations, warehouses and office buildings in Western Pennsylvania
- a major hospital in a case where the county challenged its tax-exempt status; successfully defended its tax-exempt status, and the county withdrew its petition
- a housing authority in a challenge by a county to the tax-exempt status of 63 of its rent-to-own properties; successfully defended the challenge so that the tax-exempt status was maintained by the housing authority.

Ms. Kirk is a member of the Board of Governors of the Allegheny County Bar Association, assistant treasurer of the Council for the Real Property Section of the ACBA, and a member of the Women in the Profession Committee of the Pennsylvania Bar Association.

She also serves as chair of Family Link, part of the Family Resource Network of the American Diabetes Association of Western Pennsylvania; chair of the board of directors of Planned Parenthood of Western Pennsylvania; and secretary of the board of the Juvenile Diabetes Research Foundation of Western Pennsylvania.

Before joining Pepper in December 1998, Ms. Kirk was a shareholder in the firm of Frank, Bails, Kirk, Murcko and Toal, P.C. in Pittsburgh, where she was a founding member and president. She earned her undergraduate degree in English and political science from Allegheny College in 1975, and her law degree from the Dickinson School of Law in 1979. Ms. Kirk is admitted to practice in Pennsylvania.