



## Thomas K. Dillon

Shareholder

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Tom Dillon is a member of the Business and Tax Practice Group, working primarily out of the Grand Rapids Office. Tom's work primarily involves complex property tax litigation involving a wide range of properties, including power plants, mines, and large industrial and commercial properties. While he primarily represents municipalities, he also represents taxpayers and his representation spans across a wide range of property tax issues, including valuation and exemptions, such as charitable exemptions, principal residence exemptions, and qualified agricultural property exemptions. He also represents several municipalities in "big box" and hotel valuation appeals.

In addition to his property tax work, Tom represents taxpayers in state tax controversies and has assisted clients in general business, tax and corporate planning. He has presented at the Michigan Association of Certified Public Accountants Annual Tax Conference and is a member of the International Association of Assessing Officers. His articles have been published in *The Michigan Tax Lawyer* and *The Michigan Assessor* (Michigan Assessor Association).

### SPEAKING ENGAGEMENTS

**All The Updates You Need For Michigan Property Taxes**, *Michigan Association of Certified Public Accountants (MICPA)*, November 3, 2022

**Will Your Commercial Clients Appeal MI Property Tax Assessments?**, *MICPA: Michigan Tax Conference 2021*, November 3, 2021

### PUBLICATIONS

**State of Michigan Issues New Guidance on "Rolling Stock" Exemption for Interstate Motor Carriers**, *Foster Swift Agricultural Law News*, April 8, 2024

### PRACTICE AREAS

Business & Tax  
Business Law  
Employee Benefits  
Entity Selection, Organization & Planning  
Real Estate Law  
Tax Law

### EDUCATION

Michigan State University College of Law, J.D. 2016, *magna cum laude*  
University of Michigan, B.A. 2013

### BAR AND COURT ADMISSIONS

Michigan  
U.S. District Court for the Western District of Michigan



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**Shining a Light on Dark Stores**, *The Michigan Assessor (Michigan Assessor Association)*, November 1, 2021

**Municipality Wind Turbine Tax Revenue at Risk as Utilities Continue to Press Tax Appeals**, *Municipal Law News*, October 12, 2021

**642(c) Pooled Income Funds: Unique Advantages to new Charitable Compensation Plans-Part One**, *Foster Swift Business & Tax Law News*, October 9, 2018

## **RECENT BLOG POSTS**

### **Michigan Bankruptcy Blog**

Supreme Court to Address Circuit Split Regarding Debt Re-Characterization Claims

### **Tax Law Blog**

Just the Beginning: Click-Through Nexus after Wayfair