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ILAC REALTY LLC, JORO CALI
INVESTMENTS LLC, JOHN R. CALI
2012 FAMILY TRUST, CALI PRENNER
REVOCABLE TRUST, NEKHITEM
KAMENTHU, JONNA CALI, BRANT CALI,
ANGELA CALI, AND JASON CALI,

Plaintiffs,

vs.

MCKENNA LAW FIRM, LLC, KEITH
MCKENNA, GRAVILAUR SOLUTIONS,
LLC, THOMAS CONSIDINE, FTI
CONSULTING GROUP, MARK HALPERN,
AND JOHN DOES 1-10,

Defendants.

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION: UNION COUNTY
DOCKET NO.:

COMPLAINT AND JURY DEMAND

Plaintiffs, ILAC Realty LLC ("ILAC"), Joro Cali Investments LLC, John R. Cali 2012 Family Trust, Cali Prenner Revocable Trust, Nekhitem Kamenthu, Jonna Cali, Brant Cali, Angela Cali, and Jason Cali (collectively "Plaintiffs"), by way of complaint against defendants, MCKENNA LAW FIRM, LLC, KEITH MCKENNA, GRAVILAUR SOLUTIONS, LLC, THOMAS CONSIDINE, FTI CONSULTING GROUP, MARK HALPERN, AND JOHN DOES 1-10 (collectively "Defendants"), say:

GENERAL ALLEGATIONS

1. Plaintiff, ILAC Realty, LLC is a limited liability company organized under the laws of the State of New Jersey with a principal place of business in Cranford, New Jersey.

2. The members of ILAC are Joro Cali Investments LLC, John R. Cali 2012 Family Trust, Cali Prenner Revocable Trust, Nekhitem Kamenthu, Jonna Cali, Brant Cali, Angela Cali, and Jason Cali.

3. Defendant McKenna Law Firm, LLC is a New Jersey limited liability company with its principal place of business in Montclair, New Jersey.

4. Defendant Keith McKenna ("McKenna") is an attorney of the State of New Jersey and is a member of the law firm McKenna Law Firm, LLC.

5. Defendant Gravilaure Solutions LLC ("Gravilaure") is a New Jersey limited liability company with its principal place of business in Manasquan, New Jersey.

6. Defendant Thomas Considine ("Considine") is a member and/or employee of Gravilaure Solutions, LLC.

7. Defendant FTI Consulting Group ("FTI") is a company with offices in Roseland, New Jersey.

8. Defendant Mark Halpern ("Halpern") is an employee of FTI Consulting Group.

9. Defendants John Does 1-10 being fictitious names for unknown employees that worked on Plaintiffs' file at defendant McKenna Law Firm, LLC or Gravilaour Solutions LLC.

BACKGROUND

10. ILAC was the owner of a property consisting of 543.55 acres of vacant land in Rockaway, New Jersey (the "Property").

11. On or around April 2012, ILAC entered into a retainer agreement with McKenna and the McKenna Law Firm (collectively "McKenna Defendants").

12. The McKenna Defendants were retained, to amongst other things, sell the Property to the New Jersey Department of Environmental Protection ("NJDEP") and obtain tax credits.

13. On or around September 2016, ILAC entered into a retainer agreement with Considine and Gravilour (collectively "Gravilour Defendants") to assist with the sale of the Property to the NJDEP.

14. The retainer agreement with the McKenna Defendants required that the legal fee would be a percentage of the value of the recovery. The recovery was defined to include "financial compensation, tax credits, cash payment(s) or other compensation."

15. The retainer agreement with the Gravilour Defendants required that the fee be a percentage of the economic value of the deal reached between ILAC and the NJDEP. This economic value included cash payments, tax credits, and donation income tax credits.

16. On or around December 2014, ILAC, through the McKenna Defendants, met with NJDEP to make a deal where ILAC would sell its Highland Development Credits ("HDCs") pursuant to the Green Acres Act and donate the Property to the NJDEP to preserve it as open space.

17. ILAC through the McKenna Defendants and the Gravilour Defendants continued to negotiate with the NJDEP.

18. ILAC hired Halpern and FTI (collectively "FTI Defendants") to guide the transaction to ensure ILAC would qualify for donation credits.

19. In or around August 2019, ILAC entered into an agreement with the NJDEP for the sale of the HDCs and donation of the Property.

20. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants understood that the purpose of the transaction with the NJDEP was for ILAC to take a charitable donation for the appraised value of the land and receive cash for the value of the HDCs, air rights, easements and other interests.

21. It was represented to ILAC by the McKenna Defendants, the Gravilour Defendants, and the FTI Defendants that the agreement with the NJDEP achieved the goal of a sale of the HDCs and a donation of the Property such that ILAC would receive donation tax credits.

22. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants also assured ILAC that all the documentation needed to obtain the donation tax credits was completed properly.

23. Based on this, ILAC took a donation tax credit of \$12,500,000 in 2019.

24. The McKenna Defendants and the Gravilour Defendants valued the transaction at \$18 million.

25. Defendants agreed that their fee would be based off a reduced amount taking into account the prior NJDEP offer to ILAC.

26. Based on that, the McKenna Defendants and the Gravilour Defendants took a fee in the amount of \$2,910,090.

27. In 2022, ILAC received a letter from the IRS stating that ILAC was being audited for underpaying its taxes for 2019.

28. The issue was whether the Property was donated, and if so, the value of the donation.

29. The IRS determined that the sale of the Property was not a charitable donation and that the \$12.5 million tax credit taken was improper.

30. The audit resulted in ILAC and its members having to pay taxes and penalties in the amount of \$3,645,079.

31. In addition, ILAC and its members lost a portion of the benefit of the tax credit.

COUNT I

32. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants negligently and carelessly failed to perform their professional obligations and breached the duty of care owed to their clients.

33. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants negligently failed to, among other things, properly document the charitable donation of the Property and get and submit a proper appraisal of the Property.

34. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants negligently handled the transaction with the NJDEP.

35. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants failed to inform Plaintiffs of their errors and negligence.

36. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants failed to perform their professional obligations and breached the duty of care owed to their clients. As a result of the McKenna Defendants', the Gravilour Defendants', and the FTI Defendants' negligence, Plaintiffs were damaged including, but not limited to, the lost opportunity to receive all tax credits for the donation of the Property, penalties and interest owed to the IRS, and attorneys' fees.

37. The McKenna Defendants, the Gravilour Defendants, and the FTI Defendants breached the duty of care owed to their clients which resulted in damages to Plaintiffs.

WHEREFORE, Plaintiffs demand judgment against Defendants for compensatory damages, all damages allowable by law, as well as their costs, including attorneys' fees, and such other relief as the Court deems appropriate.

COUNT II

38. Plaintiffs repeat and reallege each and every previous paragraph and incorporate same by reference.

39. As set forth herein, Considine, McKenna, and Halpern were negligent and careless in all aspects of their representation of Plaintiffs, including, among other things, their handling of the drafting of the sale agreement and handling of the donation of the Property to the NJDEP.

40. Because of McKenna's, Considine's and Halpern's negligence and deviations from the standard of care, Plaintiffs, among other things, were unable to claim all the tax credits for the sale of the Property, had to pay penalties and interest to the IRS, and entered in an agreement that did not accomplish their goal for the transaction.

41. McKenna, Considine and Halpern are employees/agents/owners of the McKenna Law Firm, LLC, Gravilour, and FTI.

42. As such, McKenna Law Firm, LLC, Gravilour, and FTI are vicariously liable and vicariously responsible for the negligence and actions of McKenna, Considine, Halpern, and John Does 1-10 as shareholders, agents, owners, and/or employees of the McKenna Law Firm, LLC, Gravilour, and/or FTI.

WHEREFORE, Plaintiffs demand judgment against Defendants for compensatory damages, all damages allowable by law, as well as their costs, including attorneys' fees, and such other relief as the Court deems appropriate.

DEMAND FOR JURY TRIAL

Plaintiffs hereby demand a trial by jury as to all issues so triable.

TRIAL COUNSEL DESIGNATION

Pursuant to R. 4:25-4, Bruce H. Nagel, Esq. is hereby designated as trial counsel on behalf of plaintiffs.

REQUEST TO PRESERVE ELECTRONICALLY STORED INFORMATION

Please take notice that Plaintiffs during the course of this lawsuit will request from the Defendants the discovery of electronically stored information (ESI). ESI may be present on home and business computers, cell phones, hard drives, floppy discs, DVDs and CDs, flash memory, voice mail systems, e-mail programs, PDAs, tablets, web pages, server backup tapes, etc. Defendants should not destroy any such materials which may be relevant to this case. Defendants should take steps to preserve

all information related in any way to Plaintiff and/or this lawsuit. Storage and retention policies for all systems should be reviewed, and any automatic purges, deletions or write-overs must be stopped until this litigation is concluded.

Failure to ensure that all currently existing ESI is maintained and protected may subject the Defendants to sanctions and adverse inferences for spoliation of evidence. Counsel for the respective parties can discuss how ESI will be exchanged.

CERTIFICATION PURSUANT TO RULE 4:5-1

Plaintiffs hereby certify that the matter in controversy is not the subject of any other action pending in any court and is likewise not the subject of any pending arbitration proceeding and that no other parties need to be joined at this time.

DATED: October 17, 2025

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