
Warren J. "Skip" Kessler

Partner

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Warren J. "Skip" Kessler is a seasoned tax and real estate attorney whose career has been defined by his ability to structure complex transactions with precision, creativity, and a deep understanding of both the legal and practical business issues. Whether working with partnerships, limited liability companies, or corporations, Skip's focus remains on achieving tax-efficient solutions tailored to his clients' strategic goals.

Skip is widely acknowledged for his expertise with Internal Revenue Code Section 1031 like-kind exchanges. Over decades of practice, he has structured thousands of forward, reverse, and other sophisticated 1031 exchange transactions involving substantial property values, helping owners and investors navigate complex tax-deferral strategies and achieve tax efficient outcomes. Skip regularly speaks on cutting-edge 1031 topics at high-level national seminars and is first on the experienced real estate professionals' short lists as a go-to resource for both routine and highly complex exchange situations.

His capabilities extend to structuring dispositions where exchange objectives vary among partners or members, crafting solutions that allow some parties to exchange while others liquidate, and addressing challenging California property tax issues.

Outside of the Section 1031 exchange area Skip has devised and implemented numerous structures to separate family members or partners who own their common interests in partnerships, limited liability companies, and corporations. In his words, "I spend some part of every day separating family members or partners with tax efficient structures."

Skip also advises on Qualified Opportunity Zone investments, represents clients before the Internal Revenue Service, United States Tax Court, and state tax authorities, and provides counsel across a full range of tax, real estate, partnership, and corporate

Services

- Tax
- Real Estate
- Opportunity Zones

matters.

Clients include owners of large real estate portfolios, family offices, private businesses, and high-net-worth individuals who own their real estate in partnerships, limited liability companies, and corporations. Skip's ability to translate complex Internal Revenue Code provisions into clear, practical guidance and successful outcomes is a hallmark of his client service approach.

He has been recognized on the *Southern California Super Lawyers* list almost from the list's inception and he has been listed in *The Best Lawyers in America*® each year since 2013, reflecting his longstanding professional reputation.

Skip received his A.B. degree in Government from Cornell University, where he served as an officer of his class, and earned his J.D. degree, *cum laude*, from the University of Michigan Law School. He is actively involved in numerous charitable and pro bono activities. Skip is a former chair and director of the California Housing Partnership Corporation. He previously served as General Counsel to Wilshire Boulevard Temple and as a trustee of the Temple. Skip is a member of an *ad hoc* committee of the Jewish Federation of Los Angeles dealing with real estate issues. He is a member of Hillcrest Country Club and serves on the finance, audit, and legal committees.

He is also a founding Director of Genesis Bank with offices in Newport Beach and Beverly Hills, California. Genesis Bank is one of approximately 140 FDIC-chartered banks designated as a Minority Depository Institution and one of only two that are minority-controlled. The Bank's mission includes providing loans and other banking services to underserved businesses in Orange, Los Angeles, San Bernardino, and Riverside counties, as well as offering financial literacy training to its constituents. Skip serves as Vice Chair of the Bank and is a member of the Bank's Audit and Risk, Directors Loan Committee, and Compensation and Governance Committees and chairs the Compensation and Governance Committee.

When Skip is not advising clients, or working on his charitable and pro bono matters, or attending to bank responsibilities, he enjoys national and international travel with his wife Joan and spending time with his six grandchildren, his sons and daughters-in-laws. He collects Bordeaux wine, is an amateur photographer, and maintains a classic car, which he supports and occasionally drives.

Professional Affiliations

- Member, Founding Board of Directors, Genesis Bank
- Trustee and Former General Counsel, Wilshire Boulevard Temple Board of Trustees
- Former Chair and Director, California Housing Partnership Corporation

Community and Charitable Organizations

- Special Projects – Jewish Federation of Los Angeles
- Cornell Class of 1967, Annual Fund Representative

Awards

- Recognized in *The Best Lawyers in America*® for Tax Law, 2013 - 2027
- Listed in *Southern California Super Lawyers*, 2006 - 2023
- Rated by Martindale-Hubbell: AV Preeminent

Bar Admissions

- California

Education

- University of Michigan (J.D., *cum laude*)
- Cornell University