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Courtney is a trusted business advisor to her clients on state and local tax matters. In her state and local practice, Courtney integrates her unique federal taxation background to assist clients in finding state taxation solutions. She focuses on the interplay of federal and state nuances, such as identifying organizational chart structural enhancements, state-only deductions and other planning opportunities. She brings the full breadth to multistate tax considerations, including indirect and credits/incentives, to her clients.

Courtney has served both public and privately held real estate industry companies headquartered across the country for nearly 20 years. She has experience on REIT-specific nuances of state and local tax laws. She has been published twice in the *Journal of Real Estate Taxation*.

Courtney is a Certified Public Accountant. Courtney attended The Ohio State University, where she received her BSBA in Accounting. She completed her Masters of Taxation degree from Capital University in Columbus, Ohio. She has presented at the Hartman Tax Conference, the Ohio Tax Conference, the Florida Bar/ Deloitte's Multistate Tax Symposium, and at NAREIT's REITWise conference as part of the State & Local Tax Subcommittee.