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Areas of Practice

Tax
State & Local Tax
Distressed Real Estate
Litigation & Restructuring
IRS Controversy & Tax
Litigation

Education

University of Arizona
College of Law, J.D., *cum
laude*, 1989
Arizona State University,
B.A. in Political Science,
1985

Bar & Court Admissions
Arizona

Dawn R. Gabel

Dawn R. Gabel is a tax partner in the Phoenix office of Steptoe & Johnson LLP and a member of the Tax practice group. Ms. Gabel focuses her practice on state and local tax matters.

State and Local Tax Matters

Ms. Gabel has a broad background in state and local tax law, with considerable experience related to property tax matters, including advice and litigation on valuation, exemption and classification issues for major industrial properties, resorts, golf courses, banks, apartment complexes, hospitals, office buildings, agricultural and vacant land. Ms. Gabel has also represented clients using the statutory valuation methodology for shopping centers. She also represents clients in sales and use tax matters, encompassing audit and refund disputes, multi-state compliance, multi-state voluntary disclosure programs, and luxury and excise tax issues. She represents clients before the Department of Revenue, the various County Assessors, the State Board of Equalization, The State Board of Tax Appeals, the Office of Administrative Hearings, and the Arizona Tax Court and Court of Appeals.

Litigation

Ms. Gabel also has substantial commercial litigation experience in the areas of banking, trust administration and reformation, probate, insurance coverage, business tort, partnership dissolution, and environmental and toxic tort disputes.

Ms. Gabel frequently speaks to professional audiences at educational seminars and has authored numerous articles.

Legal Rating

Ms. Gabel has earned the rating of AV, the highest rating awarded by the Martindale-Hubbell Law Directory based on confidential opinions from members of the bar and the judiciary. In Martindale-Hubbell’s own words: “An AV Rating shows that a lawyer has reached the height of professional excellence. He or she has usually practiced law for many years and is recognized for the highest levels of skill and integrity.”

Noteworthy

- *Southwest Super Lawyers*, Tax Law, 2010-2012
- *Legal 500 US*, Domestic Tax: West Coast, 2011
- *AZBusiness Top Lawyers*, Tax Law, 2008-2009

Select Seminars & Events

Ninth Annual Construction Industry Tax Issues Seminar, June 7, 2012, (*A Steptoe-Sponsored Event*)

Dawn R. Gabel

Seventh Annual Construction Industry Tax Issues Seminar, June 3, 2010, (*A Steptoe Sponsored Event*)

Sixth Annual Construction Tax Issues Seminar - Important Issues in a Distressed Real Estate Market, June 17, 2009, (*A Steptoe Sponsored Event*)

Fifth Annual Construction Tax Issues Seminar, June 4, 2008, (*A Steptoe Sponsored Event*)

Lorman Seminar: Property Tax in Arizona, February 13, 2008

Lorman Seminar: Property Tax in Arizona, October 10, 2007

Selected Publications

An Overview of Arizona Property Tax for New Owners
November 2009, *A Report From Steptoe & Johnson LLP*

Professional Affiliations

Member, Arizona Women Lawyers Association, Maricopa Chapter,
1990-Present