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Authors:

[Seth Liebenstein](#)

[Amir-Kia Waxman](#)

FBT Gibbons Adds Real Estate, Tax Partners as New York Growth Continues

FBT Gibbons is continuing the strategic expansion of its New York office with the addition of two partners, [Seth Liebenstein](#) and [Amir-Kia Waxman](#), who join the firm's [Real Estate](#) and [Tax](#) practice groups, respectively. The additions deepen two key capabilities in one of the nation's most important commercial, financial, and real estate markets while furthering the firm's growth in the Northeast. Both bring experience that extends beyond a single discipline or market — Liebenstein through his background on both the business and legal sides of real estate transactions and Waxman through years of multijurisdictional tax work.

"Data center development is an important growth area for our real estate team, and Seth brings experience that aligns directly with where we see opportunity," said [Christina Sprecher](#), leader of the FBT Gibbons' Real Estate practice group. "His background as a broker also gives him a commercial lens on how deals are structured, negotiated, and ultimately executed. That combination adds another dimension to the counsel we can provide as we continue to grow in New York and nationally."

A former commercial real estate broker, Liebenstein brings a rare dual perspective to clients, having worked on both the business and legal sides of transactions throughout a career spanning acquisitions, dispositions, financings, and leasing. His practice also includes extensive experience representing cooperative and condominium clients in complex real estate matters.

"What excites me about FBT Gibbons is the ability to think beyond a single document or transaction," Liebenstein said. "The firm's coast-to-coast national reach and breadth across practices create an opportunity to help clients look at the full business picture — whether they're acquiring, financing, leasing, or growing a portfolio across markets."

Waxman brings 14 years of experience advising on U.S. and international tax matters, with a focus on M&A, capital markets transactions, renewable energy and tax credit transactions, and international tax planning. His work has included structuring and implementing acquisitions, dispositions, pre- and post-acquisition restructurings, integrations, and other multijurisdictional transactions for multinational companies, financial institutions, and private equity investors. His international experience also includes time practicing in London and Amsterdam.

"Tax rarely sits in isolation on the kinds of transactions our clients are pursuing," said [Mark Sommer](#), leader of FBT Gibbons' Tax practice group. "Kia has spent his career working across M&A, capital markets, renewable energy, and international tax planning, often alongside corporate and other legal teams in multiple jurisdictions. That makes him a natural fit for the way we approach complex matters across the firm — with tax strategy integrated into the broader transaction rather than treated as a separate workstream."

"The opportunity to help build the tax practice in New York while contributing to matters across the firm is what made this move compelling," Waxman said. "FBT Gibbons serves both middle-market and multinational businesses, which creates a strong fit for the cross-border and transactional tax work I've built my practice around."

FBT Gibbons' Real Estate team includes more than 100 attorneys and represents developers, owners, equity investors, home builders, lenders, government entities, and other real estate professionals in all aspects of real estate ownership, finance, development, management, and disposition. The team combines a deep understanding of the real estate business with practical legal counsel tailored to clients' business objectives.

FBT Gibbons' Tax team draws on decades of experience advising individuals, corporations, and social-sector organizations on taxable transactions, tax-efficient structures, and other complex tax matters. The team looks beyond individual tax issues to develop practical solutions tailored to each client's circumstances.

About FBT Gibbons

FBT Gibbons LLP is a national law firm focused on serving companies operating and investing in the middle market. With nearly 800 lawyers across 26 offices, the firm is positioned to support clients ranging from large multinationals to mid-sized businesses and growth-oriented startups across the United States. FBT Gibbons provides legal counsel enriched with valuable business and market context, particularly in corporate, litigation, and regulatory matters within the energy, finance, life sciences, and manufacturing sectors. The firm is committed to delivering excellent service to its clients, colleagues, and the communities in which it operates. To learn more, visit [FBTGibbons.com](https://fbtgibbons.com).

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