

Bookends

Joan B. and Warren 'Skip' Kessler are partners in more ways than one, both as lawyers and as husband and wife.

BY LEONARD NOVARRO

He's a bear of a man who looks as if he could play tackle for the Green Bay Packers. She's petite and demure in her designer outfits, but with a demeanor that could put a Rotweiler to shame.

"The difference is that a Rotweiler lets go," said sole practitioner Stan Jacobs in describing Joan B. Kessler, who with her husband, Warren "Skip" Kessler, has made it kind of a habit fighting for the little guy.

"Once Joan gets her teeth into something, there's no shaking her off," said Jacobs, a Los Angeles attorney. "She has boundless energy."

Since they formed their own firm, Kessler & Kessler, a Law Corporation, in 1994, the Kesslers' diverse personalities and makeup have more than complemented each other. They are bookends, to their lives and to their work. They participate in charities together — a Meals on Wheels wagon is named after them — and when they go to court, each assumes the role that will complement the other, she as the consummate litigator, sinking her teeth into a case with a tenacity that belies her look; he, the analyst who can prepare a court document or real estate transaction with the painstaking accuracy of a Stephen Hawking.

"I look to Skip for advice in drafting and transactional issues and he to me for litigation issues," said Joan Kessler in describing their legal marriage. "It's a good combination of skills."

The Kesslers, both 55, met in 1967 while he was attending law school at the University of Michigan in Ann

SNAPSHOT

Warren "Skip" Kessler

Law schools: University of Michigan Law School, 1973

Career highlights: founder, Kessler & Kessler, 1987-present; partner, Greenberg, Hennigan & Mercer, 1983-87; partner, Cox, Castle & Nicholson, Los Angeles, 1980-83

Case types: Taxation, structuring and documentation of real estate and partnership transactions and tax planning for corporations

SNAPSHOT

Joan B. Kessler

Law schools: Loyola Law School, 1986

Career highlights: president, Kessler & Kessler, 1994-present; associate, Gold, Marks, Ring & Pepper, 1990-93; associate, Frandzel & Share, Los Angeles, 1986-90

Case types: Taxation, structuring and documentation of real estate and partnership transactions and tax planning for corporations

Arbor, Mich., and she was teaching at a local high school. They married three years later. Joan didn't pursue a law career until 1983, when their two sons, Marc and Eric, were old enough for her to relax in her dual role as mother as well as holding down a full-time job at California State University, Northridge, where she had taught in the speech communications department since 1977.

Even before she entered the law, Joan Kessler was a name in the profession. Her doctoral dissertation, an empirical study of the jury decision-making process, was cited twice, in 1973 and 1978, in Supreme Court decisions upholding the use of smaller jury panels. And, while attending Loyola Law School between 1983 and 1986, she did a groundbreaking study on the persuasion and credibility of language in appellate briefs. That study, in many ways, is a barometer for how they conduct their own practice.

"Skip and I believe you should be able to understand what we write and that our clients should understand what we are doing," she said. While not a novel concept, it does partially define what they are: straightforward and down to earth.

"He has the ability to blend and get along with all types of people, and both have a unique ability to co-exist in the same environment," said Mark Minsky, part owner of the Commerce Escrow Co. in Los Angeles, who has worked with Warren Kessler on numerous real estate transactions.

For Amy Goldman, a Chapter 7 panel trustee and longtime friend, "they epitomize the best. It's wonder-

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ful when you can be partners maritally and professionally and be successful at it. They have a wonderful synergy."

Despite a kind of grass roots personality, both served time in large law firms. Before joining her husband, Joan handled commercial litigation and bankruptcy for the former

Los Angeles firm of Frandzel & Share and for Gold, Marks, Ring & Pepper, the successor to Shea and Gould in New York.

After graduating from law school in 1973, Warren Kessler worked three years for McDermott, Will & Emery in Chicago, where, he said, "I learned all the tax law I know." As a specialist in tax law, as well as in the purchase and sale of real estate, he represented both individuals and large corporations in several areas, including tax and estate planning and loan restructuring, for Cox, Castle & Nicholson and for Greenberg, Hennigan & Mercer, where he was made partner in 1987. Both firms are in Los Angeles. In 1987, he formed his own firm.

"We have the perfect convergence of skills — my transactional skills in forming

partnerships and in dealing with the Tax Court over the years, and Joan's skills doing a lot of probate litigation. You take those and we think we are a pretty good combination to take on the IRS," Warren Kessler said.

Unlike his wife, who didn't aspire to the law, despite having two prominent litigators in both her father and uncle, Warren Kessler, from his kindergarten days, never wanted to do anything else. From his father, Jack, an auto dealer, he also grew up with an appreciation for how business and government Goliaths can turn on the small entrepreneur.

"I learned that at the dinner table," he said.

While concentrating on taxes and real estate partnerships, Warren Kessler developed an expertise in tax deferred exchanges, whereby a piece of property doesn't have to be replaced by another piece of property but can be held in escrow as a tax advantage. He said the IRS has adopted the procedure as policy.

"I like the tax area because it is a complex area where you have to be both analytical and practical," he said. "You could take a highly developed body of statutes and case law, rulings and regulations, understand them and apply them to real-life situations to help your client save on taxes."

As a celebration of that synergy, the Kesslers recently returned to her hometown of Pittsburgh, where they renewed their vows. Their sons gave them away.