



Steven P. Larson

Partner

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Steven P. Larson is a partner in Ice Miller's Real Estate, Environmental & Energy Law (REEL) Group, where he advises investors, developers, and operators on complex commercial real estate transactions, with a particular emphasis on long term care and senior housing portfolios and historic redevelopment projects. He represents clients across the full lifecycle of real estate investments, including acquisitions and dispositions, financings, restructurings, and related regulatory and operational matters.

Steve has extensive experience leading multi facility and multi state transactions, regularly representing sponsors in portfolio acquisitions and dispositions involving skilled nursing facilities, assisted living communities, and independent living assets. His work includes transactions exceeding \$100 million, as well as recurring deal flow for healthcare operators and private equity backed investor platforms with geographically diverse holdings.

A significant portion of Steve's practice focuses on historic redevelopment projects utilizing federal and state historic tax credits, often in combination with other incentive programs and layered financing structures. He has advised clients on transactions involving historic commercial and industrial properties, including projects that combine historic tax credits with additional credit and incentive programs. Drawing on his background as a certified public accountant, Steve approaches transactions with a strong tax efficiency mindset, helping clients identify, structure, and implement solutions that mitigate risk and maximize value.

Recognized by *The Best Lawyers in America*® for Real Estate Law and named an Ohio Super Lawyers Rising Star, Steve also advises developers on emerging data center developments and other large scale infrastructure projects. He has experience navigating zoning and land use approvals, municipal and community engagement, and the real estate challenges associated with energy intensive uses. His work in this area includes counseling clients on entitlement strategy, land use risk, and coordination with local governments and stakeholders.

Prior to attending law school, Steve worked as a certified public accountant focusing on tax compliance and planning for real estate clients—experience that continues to inform his legal practice and allows him to seamlessly integrate legal, tax, and business considerations in complex transactions.

Services & Industries

- Business
- Data Centers
- Finance
- Health Care
- Health Care Transactions
- Long-Term Care & Senior Housing
- Real Estate
- Real Estate Financing
- Zoning & Land Use

Education

- Kent State University (B.B.A., *summa cum laude*, 2004)
 - Accounting
- Cleveland State University College of Law (J.D., *magna cum laude*, 2012)

Admissions

- Ohio
- United States Tax Court

Professional Affiliations

- Member, American Bar Association
- Member, Ohio Bar Association
- Member, Cleveland Metropolitan Bar Association
- NAIOP, Commercial Real Estate Development Association

Awards & Honors

- Ohio Super Lawyers *Rising Stars*, 2019-2022
- *The Best Lawyers: Ones to Watch*, Real Estate Law, 2021-2025
- *The Best Lawyers in America®*, Real Estate Law, 2026

Community Involvement

- Board Member; Associate Board Co-Chair (2017-2018), Shoes and Clothes for Kids
- Former Team Captain, The 3Rs – Rights, Responsibilities, and Realities Program, Cleveland Metropolitan Bar Association

Certifications

- Certified Public Account (CPA), inactive

Key Matters

- Representation of developers in the development and redevelopment of urban properties utilizing federal and state HTC, NMTC, and other economic incentives, including tax increment financing (TIF), real estate tax abatement, and brownfield remediation funds.
- Representation of skilled nursing and assisted living facility owners and operators in drafting acquisition, leasing, and divestiture documents for long-term care facilities throughout the country.
- Representation of investors and owners of multifamily housing, office buildings, and industrial facilities on all real estate-related matters.
- Representation of borrowers on real estate financing-related matters for the acquisition of shopping centers, industrial buildings, multifamily apartments, and skilled nursing and assisted living facilities.
- Representation of lenders in multimillion dollar real estate loans for the acquisitions of warehouses, shopping centers, office buildings, and self-storage facilities.