



## Matthew J. Hektoen

*Member*

### *Contact*

Direct: (319) 896-4030

Location: Cedar Rapids

Fax: (319) 366-1917

Email: mhektoen@spmblaw.com

### **PRACTICE AREAS**

Real Estate Law

Business Transactions and  
Counseling

Transportation Law

Business and Commercial  
Litigation

Agriculture Law

Banking and Finance

Renewable Energy Law

Matthew J. Hektoen is an attorney with extensive experience and focus in a wide range of complex commercial real estate and ancillary corporate matters including acquisition, sale, development, financing and leasing of commercial, hotels, telecommunication tower, agricultural and industrial properties. Mr. Hektoen regularly represents clients in the formation of partnerships, limited liability companies and other entities for use in a variety of settings. He also assists clients in securing debt financing inclusive of traditional and Commercial Mortgage-Backed Securities (CMBS) loans and equity financing for development, rehabilitation and acquisition transactions. Mr. Hektoen also assists clients in securing financing from non-traditional sources such as Tax Increment Financing (TIF) arrangements, historic tax credits, low income housing tax credits, workforce housing tax credits and a variety of other sources.

### **Bar Admissions**

- State of Iowa, 2006

### **Education**

- University of Iowa College of Law, JD, 2005
- University of Iowa, BA, 2002
  - History and Music

### **Representative Transactions**

- Represented a developer in the redevelopment of a 72 acre traditional closed mall development to an open-style, mixed use shopping center. The project included a variety of financing sources including tax increment financing, traditional debt, equity and mezzanine debt. Representation also included negotiating lease with

many national credit and other big box tenants, securing vertical debt financing to construct the buildings to be leased and, in one particular matter, the bifurcation of the horizontal and vertical debt from debt secured by tax increment financing of \$45,000,000.

- Represented a sponsor in the syndication and acquisition of over \$370,000,000.00 of commercial NNN property in a series of transactions.
- Represented a developer in the acquisition and rehabilitation of a 1920s era hotel using a variety of funding sources including tax increment financing, state grant money, low income housing tax credits and rehabilitation tax credits.
- Represented client in the acquisition of four separate operating businesses with multi-state operations and locations in varied industries with an aggregate transaction value in excess of \$50,000,000. The transaction included the formation of investor holding companies, broad due diligence efforts and structuring the acquisition entity to allow for the sellers to roll over equity and remain as investors on the deal.
- Represented client in the acquisition of a portfolio of residential and commercial rental properties and development land with an aggregate transaction value in excess of \$120,000,000.

## Honors & Awards

- Included in the Best Lawyers in America® list, 2024
  - Business Organizations (including LLCs and Partnerships)
  - Real Estate Law
- Included in Great Plains Super Lawyers list, 2024
  - Real Estate Law
- Included in Great Plains Super Lawyers Rising Star list, 2014-2020
- Ranked in Chambers USA, 2022-2024
  - Associate to Watch, 2012-2014, 2018-2019

## Professional & Community Affiliations

### Professional Memberships

- Iowa State Bar Association
  - Real Estate & Title Law Section
- Linn County Bar Association
- Johnson County Bar Association
- Linn County Title Standards Committee
- Legislative Leadership Academy

- Co-Chair

- Georgetown Advanced Commercial Leasing Institute (ACLI), Advisory Board

### **Community Involvement**

- The Housing Fellowship, Board Member

## **News & Events**

### **2024**

- Matt Hektoen Makes Chambers USA 2024 List, 06/07/2024
- Matthew Hektoen Listed in 2024 Great Plains Super Lawyers, 05/29/2024

### **2023**

- Matthew Hektoen Included in Best Lawyers in America® 2024, 08/17/2023
- Matthew Hektoen was Listed in Chambers USA 2023, 06/26/2023

### **2022**

- Matthew Hektoen Included in Best Lawyers in America® 2023, 08/19/2022
- Matthew Hektoen was Listed in Chambers USA 2022, 7/05/2022

### **2021**

- Best Lawyers® 2022, 08/19/2021

### **2020**

- Best Lawyers In America Recognizes 37 SPMB Attorneys, 08/20/2020
- 2020 Great Plains Super Lawyers Announced, 07/31/2020