

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. **DRF 17-0215-8**

Date of Adoption **FEBRUARY 15, 2017**

APPROVED AS TO FORM AND LEGALITY ON THE BASIS OF FACTS SET FORTH BY

[Signature]
Legislative Research Officer

PRESENTED BY COUNCIL MEMBER

COX

SECONDED BY

BURGESS

RESOLUTION OF THE MAYOR AND TOWNSHIP COUNCIL OF THE TOWNSHIP OF IRVINGTON IN THE COUNTY OF ESSEX AUTHORIZING SETTLEMENT OF TAX APPEALS N THE ATTACHED LIST DATED JANUARY 27, 2017 WHICH WERE TAKEN FROM ASSESSMENTS OF PROPERTIES LOCATED WITHIN THE TOWNSHIP OF IRVINGTON, ESSEX COUNTY, NEW JERSEY

WHEREAS, appeals of the real property tax assessments on the attached list dated January 27, 2017, have been challenged by the respective taxpayers; and

WHEREAS, each block and Lot listed therein was assessed at the amount stated therein for the noted tax year(s); and

WHEREAS, the proposed Stipulations of Settlement, copies of which are incorporated herein as if set forth at length, have been reviewed and recommended by the Township Tax Assessor and Township Tax Expert; and

WHEREAS, the settlement of these matters on the attached list are in the best interest of the Township of Irvington.

NOW, THEREFORE, BE IT RESOLVED BY THE MUNICIPAL COUNCIL OF THE TOWNSHIP OF IRVINGTON, NEW JERSEY:

1. The Township's Tax Appeal Attorney, Matthew J. O'Donnell, Esq. is hereby authorized to execute Stipulations of Settlement on behalf of the Township of Irvington with respect to the tax appeals on the attached list which are currently pending in the Tax Court of New Jersey for the tax year(s) listed therein and at the assessments stated therein.
2. All municipal officials are hereby authorized to take whatever action may be necessary to implement the terms of this Resolution and authorizes the Special Tax Counsel to enter into the Stipulation of Settlement as provided by Taxpayer.

RECORD OF COUNCIL VOTE

X = Indicates Vote N.V. = No Vote A.B. = Absent

COUNCIL MEMBER	YES	NO	N.V.	A.B.	COUNCIL MEMBER	YES	NO	N.V.	A.B.
BURGESS, 1ST VICE PRESIDENT	X				INMAN				X
COX	X				JONES, 2ND VICEPRESIDENT	X			
FREDERIC	X				LYONS, PRESIDENT	X			
DR. HUDLEY				X					

PRESIDENT OF COUNCIL

[Signature]

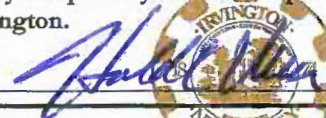
MUNICIPAL CLERK

[Signature]

DATE **FEBRUARY 15, 2017**

I hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Municipal Council. In witness whereof I have hereunto set my hand and the Corporate Seal of the Township of Irvington.

MUNICIPAL CLERK



DATE

FEB 15 2017

ADMINISTRATOR ☒ ASSESSOR ☒ BLDG ☐ CFO ☒ COLLECTOR ☐ COURT ☐ EDGO ☐ ENGINEER ☐ FIRE ☐ CF ☐ HEALTH ☐ HOUSING ☐ INIC ☐ JUDGE ☐ LEGAL ☒ LIBR ☐ LICEN ☐ MAYOR ☐ NPP ☐ OCDP ☐ PARKS ☐ PAYROLL ☐ PUBLIC SAFETY ☐ DIRI ☐ PUBLIC WORKS ☐ PURCHASING ☐ SEC ☐ PB/ZBA ☐ TRAI ☐ FIC ☐ ZONING ☐ OFF ☐ DLGS ☐ GNCD ☐ OTHER(S):

DF 8

TOWNSHIP OF IRVINGTON

SETTLEMENTS SUBMITTED FOR GOVERNING BODY APPROVAL

JANUARY 24, 2017

<u>Taxpayer</u>	<u>Block</u>	<u>Lot</u>	<u>Qual.</u>	<u>Address</u>	<u>Class</u>	<u>Docket No.</u>	<u>Original Assessment</u>	<u>Settled Assessment</u>	<u>Tax Rate</u>	<u>Refund</u>	<u>Stip Rec'd</u>
38-54 Rich Street	46	3		38 Rich Street	4C	010046-2016	\$430,500	\$380,000	5.567%	\$2,811.34	
									Total	\$2,811.34	
Union Estates, LLC	273	1		82 Union Avenue		009626-2014	\$765,400	\$765,400	5.456%	\$0.00	9/20/2016
						001008-2015	\$765,400	\$765,400	5.423%	\$0.00	
						000812-2016	\$765,400	\$765,400	5.567%	\$0.00	
	273	2		70-78 Union Avenue		009626-2014	\$1,973,300	\$1,973,300	5.456%	\$0.00	
						001008-2015	\$1,973,300	\$1,915,700	5.423%	\$3,123.65	
						000812-2016	\$1,973,300	\$1,773,300	5.567%	\$11,134.00	
	273	3		62-68 Union Avenue		009626-2014	\$2,075,900	\$2,075,900	5.456%	\$0.00	
						001008-2015	\$2,075,900	\$2,018,900	5.423%	\$3,091.11	
						000812-2016	\$2,075,900	\$1,861,300	5.567%	\$11,946.78	
									Total	\$29,295.54	
Fidziukiewicz, Eugeniusz	316	31		23-25 Sunset Terrace	4C	013466-2013	\$700,000	\$700,000	3.510%	\$0.00	9/22/2016
						011989-2014	\$686,500	\$650,000	5.456%	\$1,991.44	
						008958-2015	\$686,500	\$625,000	5.423%	\$3,335.15	
						008553-2016	\$686,500	\$600,000	5.567%	\$4,815.46	
									5.567%	\$0.00	
									Total	\$10,142.04	
Boxill, Kanin	355	33		68 Prospect Avenue	2	012930-2015	\$173,700	\$155,000	5.423%	\$1,014.10	9/23/2016
						007846-2016	\$173,700	\$155,000	5.567%	\$1,041.03	
									Total	\$2,055.13	
Fidelity Industrial Associates	190.01	6		472 Coit Street	4B	013460-2013	\$780,000	\$780,000	3.510%	\$0.00	9/28/2016
						011998-2014	\$837,500	\$837,500	5.456%	\$0.00	
						008957-2015	\$837,500	\$750,000	5.423%	\$4,745.13	
						008547-2016	\$837,500	\$700,000	5.567%	\$7,654.63	
									Total	\$12,399.75	
Irvington 65 Headley	2	10		61-65 Headley Terrace	4C	013455-2015	\$956,700	\$778,900	5.423%	\$9,642.09	9/30/2016
						2016 (Freeze)	\$956,700	\$778,900	5.567%	\$9,898.13	
									Total	\$19,540.22	
1001-1013 Springfield Avenue, LLC	80.01	3		1001-13 Springfield Avenue	4A	006297-2014	\$1,806,500	\$1,806,500	5.456%	\$0.00	10/13/2016
						002125-2015	\$1,806,500	\$1,700,000	5.423%	\$5,775.50	
						001806-2016	\$1,806,500	\$1,650,000	5.567%	\$8,712.36	
									Total	\$14,487.85	
Williamson, Jennifer	105	6		19 Stockman Place	2	011239-2015	\$148,000	\$85,300	5.423%	\$3,400.22	11/14/2016
						009195-2016	\$148,000	\$85,300	5.567%	\$3,490.51	
									Total	\$6,890.73	
25-45 Civic Square West	32	4		25-47 Civic Square West	4C	008927-2011	\$2,570,300	\$2,250,000	3.310%	\$10,601.93	11/17/2016
						001666-2012	\$2,570,300	\$2,250,000	3.399%	\$10,887.00	
						005038-2013	\$2,570,300	\$2,250,000	3.510%	\$11,242.53	
						009876-2014	\$2,185,800	\$2,185,800	5.456%	\$0.00	
						002953-2015	\$2,185,800	\$2,185,800	5.423%	\$0.00	
						000738-2016	\$2,185,800	\$2,000,000	5.567%	\$10,343.49	
									Total	\$43,074.94	
714-716 Chancellor Ave	249	8		714-716	4A	010612-2016	\$310,600	\$290,000	5.567%	\$1,146.80	11/23/2016
									Total	\$1,146.80	
Kessler, Anthony & Zuzanna	2	2		91 Headley Terrace	2	014035-2014	\$176,600	\$176,600	5.456%	\$0.00	11/29/2016

TOWNSHIP OF IRVINGTON

SETTLEMENTS SUBMITTED FOR GOVERNING BODY APPROVAL

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					009509-2015	\$176,600	\$176,600	5.423%	\$0.00	
					009151-2016	\$176,600	\$176,600	5.567%	\$0.00	
					Total				\$0.00	
Parkway Associates	132	1.01	18-20 Marshall Street	4C	004549-2011	\$22,720,400	\$22,720,400	3.310%	\$0.00	12/2/2016
					002079-2012	\$22,720,400	\$22,720,400	3.399%	\$0.00	
					000739-2013	\$22,720,400	\$22,720,400	3.510%	\$0.00	
					006290-2014	\$22,720,400	\$21,000,000	5.456%	\$93,865.02	
					001411-2015	\$22,720,400	\$17,500,000	5.423%	\$283,102.29	
		2	14-16 Marshall Street	4C	004549-2011	\$22,500,000	\$22,500,000	3.310%	\$0.00	
					002079-2012	\$22,500,000	\$22,500,000	3.399%	\$0.00	
					000739-2013	\$22,500,000	\$22,500,000	3.510%	\$0.00	
					006290-2014	\$22,500,000	\$21,000,000	5.456%	\$81,840.00	
					001411-2015	\$22,500,000	\$17,500,000	5.423%	\$271,150.00	
		5.01	10-12 Marshall Street	4C	004549-2011	\$22,500,000	\$22,500,000	3.310%	\$0.00	
					002079-2012	\$22,500,000	\$22,500,000	3.399%	\$0.00	
					000739-2013	\$22,500,000	\$22,500,000	3.510%	\$0.00	
					006290-2014	\$22,500,000	\$21,000,000	5.456%	\$81,840.00	
					001411-2015	\$22,500,000	\$17,500,000	5.423%	\$271,150.00	
		134	844-68 Springfield Avenue	4C	004549-2011	\$22,500,000	\$22,500,000	3.310%	\$0.00	
					002079-2012	\$22,500,000	\$22,500,000	3.399%	\$0.00	
					000739-2013	\$22,500,000	\$22,500,000	3.510%	\$0.00	
					006290-2014	\$22,500,000	\$21,000,000	5.456%	\$81,840.00	
					001411-2015	\$22,500,000	\$17,500,000	5.423%	\$271,150.00	
					Total				\$1,435,937.32	
LSREF 2 Clipper III LLC/ Hudson Advisors	299	19	730 Chancellor Avenue	4A	014036-2014	\$1,086,400	\$875,000	5.456%	\$11,533.98	12/7/2016
Rutgers Holding, LLC	299	19	730 Chancellor Avenue	4A	000709-2015	\$1,086,400	\$880,400	5.423%	\$11,171.38	
					002049-2016	\$1,086,400	\$917,700	5.567%	\$9,391.53	
					Total				\$32,096.89	
I&S Investment Chapman-Madison, LLC	25	8	9-15 Chapman Place	4C	006706-2014	\$1,639,300	\$1,639,300	5.456%	\$0.00	12/13/2016
					002504-2015	\$1,639,300	\$1,500,000	5.423%	\$7,554.24	
					001211-2016	\$1,639,300	\$1,475,000	5.567%	\$9,146.58	
					Total				\$16,700.82	
I&S Investment Co.	45	18	288 Madison Avenue	4C	006705-2014	\$1,348,900	\$1,348,900	5.456%	\$0.00	12/13/2016
					002502-2015	\$1,348,900	\$1,310,000	5.423%	\$2,109.55	
					001224-2016	\$1,348,900	\$1,280,000	5.567%	\$3,835.66	
					Total				\$5,945.21	
I&S Investment Co.	329	1	831 Chancellor Avenue	4C	006696-2014	\$1,339,400	\$1,339,400	5.456%	\$0.00	12/13/2016
					002497-2015	\$1,339,400	\$1,160,000	5.423%	\$9,728.86	
					001239-2016	\$1,339,400	\$1,085,000	5.567%	\$14,162.45	
					Total				\$23,891.31	
I&S Investment Company	42	11	363-379 Stuyvesant Avenue	4C	006703-2014	\$1,143,500	\$1,143,500	5.456%	\$0.00	12/13/2016
					002503-2015	\$1,143,500	\$1,120,000	5.423%	\$1,274.41	
					001221-2016	\$1,143,500	\$1,120,000	5.567%	\$1,308.25	
					Total				\$2,582.65	
I&S Investment Company	266	12	654 Lyons Avenue	4C	006700-2014	\$1,505,200	\$1,505,200	5.456%	\$0.00	12/13/2016
					002499-2015	\$1,505,200	\$1,420,000	5.423%	\$4,620.40	
					001231-2016	\$1,505,200	\$1,330,000	5.567%	\$9,753.38	
					Total				\$14,373.78	

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I&S Investment Company	358	8	1033-1039 Stuyvesant Avenue	4C	006704-2014	\$1,494,900	\$1,494,900	5.456%	\$0.00	12/13/2016
					002341-2015	\$1,494,900	\$1,330,000	5.423%	\$8,942.53	
					001251-2016	\$1,494,900	\$1,250,000	5.567%	\$13,633.58	
								Total	\$22,576.11	
Aptelar, I. & Aptekar S.	294	1	809 Chancellor Avenue	4C	006708-2014	\$1,727,100	\$1,727,000	5.456%	\$5.46	12/13/2016
					002498-2015	\$1,727,100	\$1,500,000	5.423%	\$12,315.63	
					001235-2016	\$1,727,100	\$1,400,000	5.567%	\$18,209.66	
								Total	\$30,530.75	
I & S Invest 10-38th St., LLC	344	2	10 38th Street	4C	006707-2014	\$2,708,200	\$2,708,200	5.456%	\$0.00	12/13/2016
					002494-2015	\$2,708,200	\$2,650,000	5.423%	\$3,156.19	
					001250-2016	\$2,708,200	\$2,600,000	5.567%	\$6,023.49	
								Total	\$9,179.68	
I&S Investment Co.	331	8	712 Stuyvesant Avenue	4C	006698-2014	\$1,254,800	\$1,254,800	5.456%	\$0.00	12/13/2016
					002496-2015	\$1,254,800	\$1,225,000	5.423%	\$1,616.05	
					001245-2016	\$1,254,800	\$1,200,000	5.567%	\$3,050.72	
								Total	\$4,666.77	
I&S Investment Company	253	12	326 Union Avenue	4C	006701-2014	\$1,417,200	\$1,417,200	5.456%	\$0.00	12/13/2016
					002500-2015	\$1,417,200	\$1,245,000	5.423%	\$9,338.41	
					001228-2016	\$1,417,200	\$1,168,000	5.567%	\$13,872.96	
								Total	\$23,211.37	
I&S Investment Company	226	6	636-638 Lyons Avenue	4C	006702-2014	\$1,072,600	\$1,072,600	5.456%	\$0.00	12/13/2016
					002501-2015	\$1,072,600	\$1,025,000	5.423%	\$2,581.35	
					001226-2016	\$1,072,600	\$1,025,000	5.567%	\$2,649.89	
								Total	\$5,231.24	
I&S Investment Company	375	21	1304-1306 Springfield Avenue	4A	012078-2014	\$906,100	\$906,100	5.456%	\$0.00	12/13/2016
					009190-2015	\$906,100	\$875,000	5.423%	\$1,686.55	
					008123-2016	\$906,100	\$875,000	5.567%	\$1,731.34	
								Total	\$3,417.89	
I & S Investment Co.	343	7	9-17 38th Street	4C	006699-2014	\$2,206,500	\$2,206,500	5.456%	\$0.00	12/13/2016
					002495-2015	\$2,206,500	\$1,975,000	5.423%	\$12,554.25	
					001248-2016	\$2,206,500	\$1,850,000	5.567%	\$19,846.36	
								Total	\$32,400.60	
Aptekar I. & Aptekar S.	61	1	89 W. Grove Terrace	4C	012079-2014	\$612,200	\$612,200	5.456%	\$0.00	12/13/2016
					009178-2015	\$612,200	\$560,000	5.423%	\$2,830.81	
					008130-2016	\$612,200	\$525,000	5.567%	\$4,854.42	
								Total	\$7,685.23	
Spring 40, LLC	343	3	1343-1353 Springfield Avenue	4A	005592-2014	\$3,103,600	\$3,103,600	5.456%	\$0.00	12/19/2016
					000433-2015	\$3,103,600	\$2,982,200	5.423%	\$6,583.52	
					002524-2016	\$3,103,600	\$2,882,200	5.567%	\$12,325.34	
		3	T01 1343-1353 Springfield Avenue	4A	000433-2015	\$167,800	\$167,800	5.423%	\$0.00	
					002524-2016	\$167,800	\$167,800	5.567%	\$0.00	
								Total	\$18,908.86	
Parkway Hospitality, LLC	272	6	96 Union Avenue	4C	009594-2014	\$3,326,800	\$3,100,000	5.456%	\$12,374.21	12/21/2016
					002535-2015	\$3,326,800	\$2,850,000	5.423%	\$25,856.86	
					003798-2016	\$3,326,800	\$2,700,000	5.567%	\$34,893.96	
								Total	\$73,125.03	
22 Ellis Avenue Irv	165	5	22 Ellis Avenue	4C	012462-2015	\$287,000	\$225,000	5.423%	\$3,362.26	1/16/2017
					008545-2016	\$287,000	\$190,000	5.567%	\$5,399.99	

TOWNSHIP OF IRVINGTON

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JANUARY 24, 2017

Bradford Util Sup Mfg Corp.	178	5	188 Coit Street	4B	001069-2013	\$190,000	\$190,000	3.510%	\$8,762.25
					002029-2014	\$341,500	\$341,500	5.456%	
					001195-2015	\$341,500	\$341,500	5.423%	
	6.01		180-186 Coit Street	4B	000762-2016	\$341,500	\$341,500	5.567%	\$0.00
					001069-2013	\$1,925,000	\$1,925,000	3.510%	\$0.00
					002029-2014	\$1,164,100	\$1,164,100	5.456%	\$0.00
					001195-2015	\$1,164,100	\$1,164,100	5.423%	\$0.00
					000762-2016	\$1,164,100	\$1,164,100	5.567%	\$0.00
					001069-2013	\$1,785,000	\$1,785,000	3.510%	\$0.00
	9		152 Coit Street	4B	002029-2014	\$1,578,800	\$1,578,800	5.456%	\$0.00
					001195-2015	\$1,578,800	\$1,578,800	5.423%	\$0.00
					000762-2016	\$1,578,800	\$1,578,800	5.567%	\$0.00
	19		511 Lyons Avenue	4B	001069-2013	\$1,450,000	\$1,450,000	3.510%	\$0.00
					002029-2014	\$1,078,700	\$1,078,700	5.456%	\$0.00
					001195-2015	\$1,078,700	\$1,078,700	5.423%	\$0.00
					000762-2016	\$1,078,700	\$1,078,700	5.567%	\$0.00
	20		517 Lyons Avenue	4B	001069-2013	\$3,950,000	\$3,950,000	3.510%	\$0.00
					002029-2014	\$3,335,700	\$3,335,700	5.456%	\$0.00
					001195-2015	\$3,335,700	\$3,335,700	5.423%	\$0.00
					000762-2016	\$3,335,700	\$3,335,700	5.567%	\$0.00
	21		527 Lyons Avenue	4B	2017	\$3,335,700	\$3,235,700		\$0.00
					001069-2013	\$105,000	\$105,000	3.510%	\$0.00
					002029-2014	\$112,700	\$112,700	5.456%	\$0.00
001195-2015					\$112,700	\$112,700	5.423%	\$0.00	
000762-2016					\$112,700	\$112,700	5.567%	\$0.00	
000762-2016					\$102,800	\$102,800	5.567%	\$0.00	
222	12	1200 Grove Street	4B	Total				\$0.00	
RSLM Investments	201	4	38 Coit Street	2	014279-2015	\$264,500	\$264,500	5.423%	\$0.00 No Stip
					2017		\$215,000		
4 Share, Inc.	170	10	871-889 Clinton Avenue	4A	Total				\$0.00
					015053-2013	\$840,000	\$840,000	3.510%	\$0.00 No Stip
					2017	\$450,000	\$400,000		
492 Stuyvesant Holdings, LLC	35	7	494 Stuyvesant Avenue	4C	Total				\$0.00
					015049-2013	\$1,656,000	\$1,656,000	3.510%	\$0.00 No Stip
					2017	\$1,200,000	\$1,150,000		
					Total				\$0.00

TOTAL REFUNDS FOR PENDING SETTLEMENTS: \$1,913,068.09

O'DONNELL McCORD, P.C.

ATTORNEYS AT LAW

15 MOUNT KEMBLE AVENUE
MORRISTOWN, NEW JERSEY 07960

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F: (973) 538-3301

Matthew J. O'Donnell*++†
MODONNELL@OMLAWPC.COM

Attorney Id.: 028261994

* Member NJ and NY Bars

+ Member U.S. Tax Court

• Diplomat NJ Local Government Law

† Certified Public Accountant (NJ & NY)

PLEASE REPLY TO MORRISTOWN OFFICE

BERGEN COUNTY OFFICE
266 HARRISTOWN ROAD
GLEN ROCK, NEW JERSEY 07452

ESSEX COUNTY OFFICE
SEVEN HUTTON AVENUE
WEST ORANGE, NEW JERSEY 07052

MONMOUTH COUNTY OFFICE
1725 HIGHWAY 35, SUITE C
WALL, NEW JERSEY 07719

January 17, 2017

VIA E-MAIL CORRESPONDENCE

Faheem J. Ra'Oof, CPA., CMFO
Director of Revenue and Finance
Township of Irvington
1 Civic Square
Irvington, New Jersey 07111

Re: 38-54 Rich Street LLC v. Township of Irvington
Property: 38 Rich Street, Block 46, Lot 37
Docket No.: 010046-2016

4 Share, Inc. v. Township of Irvington
Property: 871-889 Clinton Avenue, Block 170, Lot 10
Docket No.: 015053-2013

22 Ellis Avenue Irv LLC v. Township of Irvington
Property: 22 Ellis Avenue, Block 165, Lot 5
Docket Nos.: 012462-2015; 008545-2016

25-45 Civic Square West v. Township of Irvington
Property: 25-47 Civic Square West, Block 32, Lot 4
Docket Nos.: 008927-2011; 001666-2012; 005038-2013; 009876-2014 002953-2015

25-45 Civic Square West c/o Tamrak Management Inc. v. Township of Irvington
Property: 25-47 Civic Square West, Block 32, Lot 4
Docket No.: 000738-2016

492 Stuyvesant Holdings, LLC v. Township of Irvington
Property: 494 Stuyvesant Avenue, Block 35, Lot 7
Docket No.: 015049-2013

714-716 Chancellor Ave v. Township of Irvington
Property: 714-716 Chancellor Avenue, Block 249, Lot 8
Docket No.: 010612-2016

1001-1013 Springfield Avenue, LLC v. Township of Irvington
Property: 1001-13 Springfield Avenue, Block 80.01, Lot 3
Docket Nos.: 006297-2014; 002125-2015; 001806-2016

I. Aptekar et al v. Township of Irvington
Property: 89 W. Grove Terrace, Block 61, Lot 1
Docket Nos.: 012079-2014; 009178-2015; 008130-2016

I. Aptekar et al v. Township of Irvington
Property: 809 Chancellor Avenue, Block 294, Lot 1
Docket Nos.: 006708-2014; 002498-2015; 001235-2016

Kanin Boxill et al v. Township of Irvington
Property: 68 Prospect Avenue, Block 355, Lot 33
Docket Nos.: 012930-2015; 007846-2016

Bradford Util Sup Mfg Corp. v. Township of Irvington
Properties: 188 Coit Street, Block 178, Lot 5
180-186 Coit Street, Block 178, Lot 6.01
152 Coit Street, Block 178, Lot 9
511 Lyons Avenue, Block 178, Lot 19
517 Lyons Avenue, Block 178, Lot 20
527 Lyons Avenue, Block 178, Lot 21
Docket Nos.: 001069-2013; 002029-2014; 001195-2015

Bradford Util Sup Mfg Corp. v. Township of Irvington
Properties: 188 Coit Street, Block 178, Lot 5
180-186 Coit Street, Block 178, Lot 6.01
152 Coit Street, Block 178, Lot 9
511 Lyons Avenue, Block 178, Lot 19
517 Lyons Avenue, Block 178, Lot 20
527 Lyons Avenue, Block 178, Lot 21
1200 Grove Street, Block 222, Lot 12
Docket Nos.: 000762-2016

Fidelity Industrial Associates v. Township of Irvington
Property: 472 Coit Street, Block 190.01, Lot 6
Docket Nos.: 013460-2013; 011998-2014; 011998-2015; 008547-2016

Eugeniusz Fidziukiewicz v. Township of Irvington
Property: 23-25 Sunset Terrace, Block 316, Lot 31
Docket Nos.: 013466-2013; 011989-2014; 008958-2015; 008553-2016

I&S Invest 10-38th St., LLC v. Township of Irvington
Property: 10 38th Street, Block 344, Lot 2
Docket Nos.: 006707-2014; 002494-2015; 001250-2016

I&S Investment Chapman-Madison, LLC v. Township of Irvington
Property: 9-15 Chapman Place, Block 25, Lot 8
Docket Nos.: 006706-2014; 002504-2015; 001211-2016

I&S Investment Chapman-Madison, LLC v. Township of Irvington
Property: 288 Madison Avenue, Block 45, Lot 18
Docket Nos.: 006705-2014; 002502-2015; 001224-2016

I&S Investment Co. v. Township of Irvington
Property: 9-17 38th Street, Block 343, Lot 7
Docket Nos.: 006699-2014; 002495-2015; 001248-2016

I&S Investment Co. v. Township of Irvington
Property: 712 Stuyvesant Avenue, Block 331, Lot 8
Docket Nos.: 006698-2014; 002496-2015; 001245-2016

I&S Investment Co. v. Township of Irvington
Property: 831 Chancellor Avenue, Block 329, Lot 1
Docket Nos.: 006696-2014; 002497-2015; 001239-2016

I&S Investment Company v. Township of Irvington
Property: 326 Union Avenue, Block 253, Lot 12
Docket Nos.: 006701-2014; 002500-2015; 001228-2016

I&S Investment Company v. Township of Irvington
Property: 363-379 Stuyvesant Avenue, Block 42, Lot 11
Docket Nos.: 006703-2014; 002503-2015; 001221-2016

I&S Investment Company v. Township of Irvington
Property: 636-638 Lyons Avenue, Block 226, Lot 6
Docket Nos.: 006702-2014; 002501-2015; 001226-2016

I&S Investment Company v. Township of Irvington
Property: 654 Lyons Avenue, Block 266, Lot 12
Docket Nos.: 006700-2014; 002499-2015; 001231-2016

I&S Investment Company v. Township of Irvington
Property: 1033-1039 Stuyvesant Avenue, Block 358, Lot 80
Docket Nos.: 006704-2014; 002341-2015; 001251-2016

I&S Investment Company v. Township of Irvington
Property: 1304-1306 Springfield Avenue, Block 375, Lot 21
Docket Nos.: 012078-2014; 009190-2015; 008123-2016

Irvington 65 Headley LLC v. Township of Irvington
Property: 61-65 Headley Terrace, Block 2, Lot 10
Docket No.: 013455-2015

Anthony Kessler et al v. Township of Irvington
Property: 91 Headley Terrace, Block 2, Lot 2
Docket Nos.: 014035-2014; 009509-2015; 009151-2016

LSREF2 Clipper Hill by Rutgers Holding, LLC, Contract-Purchaser v. Township of Irvington
Property: 730 Chancellor Avenue, Block 299, Lot 19
Docket No.: 014036-2014

Rutgers Holding, LLC v. Township of Irvington
Property: 730 Chancellor Avenue, Block 299, Lot 19
Docket Nos.: 000709-2015; 002049-2016

Parkway Associates v. Township of Irvington
Properties: 18-20 Marshall Street, Block 132, Lot 1.01
14-16 Marshall Street, Block 132, Lot 2
10-12 Marshall Street, Block 132, Lot 5.01
844-68 Springfield Avenue, Block 134, Lot 1.01
Docket Nos.: 004549-2011; 002079-2012; 000739-2013; 006290-2014; 001411-2015

Parkway Hospitality, LLC v. Township of Irvington
Property: 96 Union Avenue, Block 272, Lot 6
Docket Nos.: 009594-2014; 002535-2015; 003798-2016

RSLM Investments v. Township of Irvington
Property: 38 Coit Street, Block 201, Lot 4
Docket No.: 014279-2015

Spring 40, LLC v. Township of Irvington
Property: 1343-1353 Springfield Avenue, Block 343, Lot 3
Docket No.: 005592-2014

Faheem J. Ra'Oof, CPA, CMFO
January 17, 2017
Page 5

Spring 40, LLC v. Township of Irvington
Property: 1343-1353 Springfield Avenue, Block 343, Lot 3 and Lot 3, Qualifier T01
Docket Nos.: 000433-2015; 002524-2016

Union Estates, LLC v. Township of Irvington
Properties: 82 Union Avenue, Block 273, Lot 1
70-78 Union Avenue, Block 273, Lot 2
62-68 Union Avenue, Block 273, Lot 3
Docket Nos.: 009626-2014; 001008-2015; 000812-2016

Jennifer F. Williamson FNA Jersey Lien Holder v. Township of Irvington
Property: 19 Stockman Place, Block 105, Lot 6
Docket No.: 011239-2015

Jennifer F. Williamson by FNA Jersey Lien Services LLC as Foreclosing Owner v. Township of Irvington
Property: 19 Stockman Place, Block 105, Lot 6
Docket No.: 009195-2016

Dear Mr. Ra'Oof:

Attached please find a proposed Resolution and Stipulations of Settlement for the above-referenced matters. In this regard, kindly place same on the next council agenda scheduled for **Tuesday, January 24, 2017.**

Should you have any questions or require any additional information, please call me directly at (973) 538-1230.

Respectfully submitted,

O'DONNELL McCORD, P.C.


MATTHEW J. O'DONNELL

MOD:mm

Enclosures

cc: Harold E. Weiner, Township Clerk
Silvia Forbes, CTA
Theodore Lamicella, CTA

SCHNECK LAW GROUP LLC

Michael I. Schneck, Esq. – Attorney ID 015981986

301 South Livingston Avenue, Suite 105

Livingston, New Jersey 07039

(973) 533-9300

Attorneys for PLAINTIFF

TAX COURT OF NEW JERSEY

DOCKET NO.: 010046-2016

38-54 RICH ST LLC,

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT

(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

BLOCK: 46

LOT: 37

STREET ADDRESS: 38 RICH ST.

Year: 2016

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$29,100	\$29,100	\$29,100
IMPROVEMENTS	\$401,400	\$401,400	\$350,900
TOTAL	\$430,500	\$430,500	\$380,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

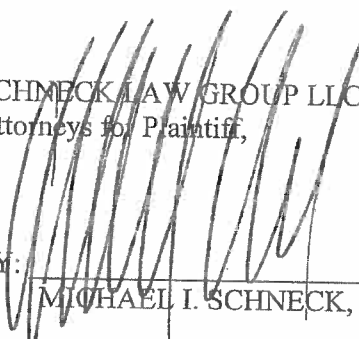
4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for 38-54 RICH ST LLC,' and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 within sixty (60) days of the date of the Judgment.

5. The taxpayer waives any interest payable on any refund to the taxpayer, pursuant to N.J.S.A. 54:3.27.2 and/or any other applicable law, provided said refund is paid by the earlier of: December 31, 2016; or sixty (60) days of the Township of Irvington's receipt of funds obtained through an emergency/budget/bond appropriation (including any BAN) sought in connection with said matter.

6. The provisions of paragraph 4 and 5 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

7. All counterclaims will be withdrawn as part of this settlement.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: 
MICHAEL I. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED:

Daniel J. Pollak
Attorney ID Number 039711988
Brach Eichler L.L.C.
101 Eisenhower Parkway
Roseland, New Jersey 07068-1067
(973) 228-5700
Attorneys for Union Estates, LLC

UNION ESTATES, LLC,

Plaintiff,

vs.

TOWNSHIP OF IRVINGTON,

Defendant.

TAX COURT OF NEW JERSEY

Docket Number: 009626-2014
Docket Number: 001008-2015
Docket Number: 000812-2016

Civil Action

STIPULATION OF SETTLEMENT
(Without Affidavit)

Assigned Judge:
Honorable Christine M. Nugent, J.T.C.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment be entered as follows:

Block: 273 Lot: 3
Address: 62 Union Ave.

<u>Year: 2014</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$365,500	DIRECT	\$365,500
IMPROVEMENT	\$1,710,400	APPEAL	\$1,710,400
TOTAL	\$2,075,900		\$2,075,900

Block: 273 Lot: 2
Address: 70 Union Ave.

<u>Year: 2014</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$495,200	DIRECT	\$495,200
IMPROVEMENT	\$1,478,100	APPEAL	\$1,478,100
TOTAL	\$1,973,300		\$1,973,300

Block: 273 Lot: 1
Address: 82 Union Ave.

<u>Year: 2014</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$267,000	DIRECT	\$267,000
IMPROVEMENT	\$498,400	APPEAL	\$498,400
TOTAL	\$765,400		\$765,400

Block: 273 Lot: 3
Address: 62 Union Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$365,500	DIRECT	\$365,500
IMPROVEMENT	\$1,710,400	APPEAL	\$1,653,400
TOTAL	\$2,075,900		\$2,018,900

Block: 273 Lot: 2
Address: 70 Union Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$495,200	DIRECT	\$495,200
IMPROVEMENT	\$1,478,100	APPEAL	\$1,420,500
TOTAL	\$1,973,300		\$1,915,700

Block: 273 Lot: 1
Address: 82 Union Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$267,000	DIRECT	\$267,000
IMPROVEMENT	\$498,400	APPEAL	\$498,400
TOTAL	\$765,400		\$765,400

Block: 273 Lot: 3
Address: 62 Union Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$365,500	DIRECT	\$365,500
IMPROVEMENT	\$1,710,400	APPEAL	\$1,495,800
TOTAL	\$2,075,900		\$1,861,300

Block: 273 Lot: 2
Address: 70 Union Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$495,200	DIRECT	\$495,200
IMPROVEMENT	\$1,478,100	APPEAL	\$1,278,100
TOTAL	\$1,973,300		\$1,773,300

Block: 273 Lot: 1
Address: 82 Union Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$267,000	DIRECT	\$267,000
IMPROVEMENT	\$498,400	APPEAL	\$498,400
TOTAL	\$765,400		\$765,400

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling

them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with the assessing practices generally applicable in the taxing district as required by law.

4. The parties hereby agree that the total 2017 assessment of Block 273, Lots 1, 2, 3 shall not exceed \$3,800,000, and the taxpayer may only file an appeal in 2017 for the purpose of obtaining a judgment affirming the assessment. Defendant will not object to the entry of a judgment affirming the assessment obtained as set forth in this provision. Notwithstanding the foregoing, in the event the improvements are demolished in whole or in part or a condemnation action is filed prior to January 1, 2017 the Plaintiff shall also have the right to file an appeal to challenge the assessment.

5. The taxpayer hereby agrees to accept tax credits applied starting with the first quarter 2017 tax bill for any overpayments due as a result of this Stipulation of Settlement.

6. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid.

Brach Eichler L.L.C.
Attorneys for Plaintiff

DATED:

BY:


Daniel J. Pollak

O'Donnell McCord, P.C.
Attorney for Defendant

DATED:

BY:

Matthew J. O'Donnell

SCHNECK LAW GROUP LLC

Michael I. Schneck, Esq. – Attorney ID 015981986
301 South Livingston Avenue, Suite 105
Livingston, New Jersey 07039
(973) 533-9300
Attorneys for PLAINTIFF

FIDZIUKIEWICZ, EUGENIUSZ

TAX COURT OF NEW JERSEY
DOCKET NO.: 013466-2013
DOCKET NO.: 011989-2014
DOCKET NO.: 008958-2015
DOCKET NO.: 008553-2016

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted
and a judgment entered as follows:

BLOCK: 316

LOT: 31

STREET ADDRESS: 23-25 SUNSET TERRACE

Year: 2013

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$306,000	\$306,000	\$306,000
IMPROVEMENTS	\$394,000	\$394,000	\$394,000
TOTAL	\$700,000	\$700,000	\$700,000

Year: 2014

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$240,000	\$240,000	\$240,000
IMPROVEMENTS	\$446,500	\$446,500	\$410,000
TOTAL	\$686,500	\$686,500	\$650,000

Year: 2015	<u>ORIGINAL</u>	<u>COUNTY BOARD</u>	<u>TAX COURT</u>
	<u>ASSESSMENT</u>	<u>JUDGMENT</u>	<u>JUDGMENT</u>
LAND	\$240,000	\$240,000	\$240,000
IMPROVEMENTS	\$446,500	\$446,500	\$385,000
TOTAL	\$686,500	\$686,500	\$625,000

Year: 2016	<u>ORIGINAL</u>	<u>COUNTY BOARD</u>	<u>TAX COURT</u>
	<u>ASSESSMENT</u>	<u>JUDGMENT</u>	<u>JUDGMENT</u>
LAND	\$240,000	\$240,000	\$240,000
IMPROVEMENTS	\$446,500	\$446,500	\$360,000
TOTAL	\$686,500	\$686,500	\$600,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for FIDZIUKIEWICZ, EUGENIUSZ', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 within sixty (60) days of the date of the Judgment.

5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received pursuant to Paragraph 4 hereof within 60 days from the date of the entry of the Judgment.

6. The provisions of paragraph 4 and 5 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

7. All counterclaims will be withdrawn as part of this settlement.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: _____

MICHAEL I. SCHNECK, ESQ.

DATED: _____

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____

Matthew O'Donnell, Esq.

DATED: _____

Jennifer R. Jacobus, Esq. #006762000
JACOBUS & ASSOCIATES, LLC
201 Littleton Road, 1st Floor
Morris Plains, New Jersey 07950
P: (973) 535-3032
F: (973) 741-2370
Attorneys for PLAINTIFF

TAX COURT OF NEW JERSEY
DOCKET NO.: 012930-2015
DOCKET NO.: 007846-2016

BOXILL, KANIN (New Owner)
FOLKES, CHARMLYN

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

BLOCK: 355

LOT: 33

STREET ADDRESS: 68 PROSPECT AVE.

Year: 2015	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$20,900	\$20,900	\$20,900
IMPROVEMENTS	\$152,800	\$152,800	\$152,800
TOTAL	\$173,700	\$173,700	\$155,000
Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$20,900	\$20,900	\$20,900
IMPROVEMENTS	\$152,800	\$152,800	\$152,800
TOTAL	\$173,700	\$173,700	\$155,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Jennifer R. Jacobus, Esq., Attorney for BOXILL, KANIN (New Owner) FOLKES, CHARMLYN', and forwarded to Jennifer R. Jacobus, Esq., JACOBUS & ASSOCIATES, LLC, 201 Littleton Road, 1st Floor, Morris Plains NJ 07950 within sixty (60) days of the date of the Judgment.

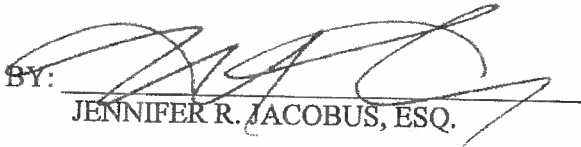
5. The parties agree that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax year 2017, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to tax year 2017 and a final disposition of this case and the entire controversy and of any actions pending or hereafter instituted by the parties concerning the assessment on the propert(ies) referred to herein for said Freeze Act year. No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s).

6. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received pursuant to Paragraph 4 hereof within 60 days from the date of the entry of the Judgment.

7. The provisions of paragraph 4 and 6 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

8. All counterclaims will be withdrawn as part of this settlement.

JACOBUS & ASSOCIATES, LLC
Attorneys for Plaintiff,

BY: 
JENNIFER R. JACOBUS, ESQ.

DATED: -

DEFENDANT

BY: _____

MATTHEW J. O'DONNELL
ATTORNEY AT LAW
STATE OF NEW JERSEY

DATED:

SCHNECK LAW GROUP LLC

Michael I. Schneck, Esq. – Attorney ID 015981986

301 South Livingston Avenue, Suite 105

Livingston, New Jersey 07039

(973) 533-9300

Attorneys for PLAINTIFF

FIDELITY INDUSTRIAL
ASSOCIATES

Plaintiff,

vs.

TOWNSHIP OF IRVINGTON

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NO.: 013460-2013

DOCKET NO.: 011998-2014

DOCKET NO.: 008957-2015

DOCKET NO.: 008547-2016

Civil Action**STIPULATION OF SETTLEMENT**

(Without Affidavit)

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted
and a judgment entered as follows:

BLOCK: 190.01

LOT: 6

STREET ADDRESS: 472 COIT STREET

Year: 2013	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$472,000	\$472,000	WITHDRAWN
IMPROVEMENTS	\$308,000	\$308,000	WITHDRAWN
TOTAL	\$780,000	\$780,000	WITHDRAWN

Year: 2014	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$159,000	\$159,000	WITHDRAWN
IMPROVEMENTS	\$678,500	\$678,500	WITHDRAWN
TOTAL	\$837,500	\$837,500	WITHDRAWN

Year: 2015	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$159,000	\$159,000	\$159,000
IMPROVEMENTS	\$678,500	\$678,500	\$591,000
TOTAL	\$837,500	\$837,500	\$750,000

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$159,000	\$159,000	\$159,000
IMPROVEMENTS	\$678,500	\$678,500	\$541,000
TOTAL	\$837,500	\$837,500	\$700,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

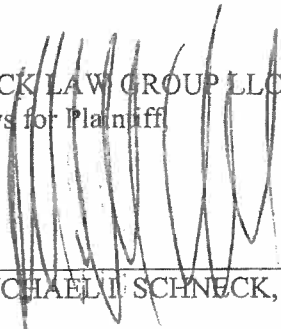
4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for FIDELITY INDUSTRIAL ASSOCIATES', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 by March 1, 2017 or within sixty (60) days of the date of the Judgment, whichever is later.

5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received pursuant to Paragraph 4 hereof by March 1, 2017 or within 60 days from the date of the entry of the Judgment, whichever is later.

6. The provisions of paragraph 4 and 5 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

7. All counterclaims will be withdrawn as part of this settlement.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff

BY: 
MICHAEL J. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED:

Plaintiff or Filing Attorney Information:Name Calvin W. Souder, EsqNJ Attorney ID Number 039342007Address 186 Ballantine Parkway, Newark, NJ 07104Telephone Number 973-679-1901Email Address calvin.souder@gmail.comIrvington 65 Headley LLC

Plaintiff.

v.

Irvington Twp.

Defendant.

Tax Court of New JerseyDocket No. 013455-2015**Civil Action
Stipulation of Settlement**

(Local Property Tax)

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment entered as follows:

Block	Lot	Unit Qualifier
2	10	
Street Address		Year
61-65 Headley Terr.		2015

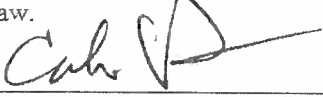
	Original Assessment	County Tax Board Assessment	Requested Tax Court Judgment
Land	\$ 150,500.00	\$ 150,500.00	\$ 150,500.00
Improvements	\$ 806,200.00	\$ 806,200.00	\$ 628,400.00
Total	\$ 956,700.00	\$ 956,700.00	\$ 778,900.00

- ☒ The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax year(s) 2015 and 2016, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act year(s). No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s).

- ☐ The provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall not apply.

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

Date _____


Signature of Plaintiff or Attorney for Plaintiff
Calvin W. Souder, Esq.

Date _____

Signature of Attorney for Defendant

SCHNECK LAW GROUP LLC

Michael I. Schneck, Esq. – Attorney ID 015981986
301 South Livingston Avenue, Suite 105
Livingston, New Jersey 07039
(973) 533-9300
Attorneys for PLAINTIFF

TAX COURT OF NEW JERSEY
DOCKET NO.: 006297-2014
DOCKET NO.: 002125-2015
DOCKET NO.: 001806-2016

1001-1013 SPRINGFIELD
AVENUE,LLC

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted
and a judgment entered as follows:

BLOCK: 80.01

LOT: 3

STREET ADDRESS: 1001-13 SPRINGFIELD AVE

Year: 2014

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$307,800		WITHDRAWN
IMPROVEMENTS	\$1,498,700	Direct Appeal	WITHDRAWN
TOTAL	\$1,806,500		WITHDRAWN

Year: 2015	<u>ORIGINAL</u>	<u>COUNTY BOARD</u>	<u>TAX COURT</u>
	<u>ASSESSMENT</u>	<u>JUDGMENT</u>	<u>JUDGMENT</u>
LAND	\$307,800		\$307,800
IMPROVEMENTS	\$1,498,700	Direct Appeal	\$1,392,200
TOTAL	\$1,806,500		\$1,700,000

Year: 2016	<u>ORIGINAL</u>	<u>COUNTY BOARD</u>	<u>TAX COURT</u>
	<u>ASSESSMENT</u>	<u>JUDGMENT</u>	<u>JUDGMENT</u>
LAND	\$307,800		\$307,800
IMPROVEMENTS	\$1,498,700	Direct Appeal	\$1,342,200
TOTAL	\$1,806,500		\$1,650,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for 1001-1013 SPRINGFIELD AVENUE,LLC', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 pursuant to Paragraph #5.

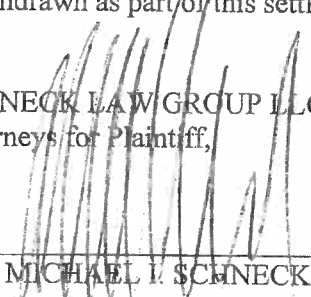
5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received by March 1, 2017 or 60 days from the date of the entry of the Judgment, whichever is later.

6. The parties agree that the property's 2017 total assessment shall be \$1,600,000 and further agree that either party shall have the right to file a tax appeal for the 2017 tax year to obtain a judgment to implement, enforce and/or confirm the \$1,600,000 assessment agreed upon herein. This agreement shall be binding upon any assignees, tenants and successors in interest with regard to the subject property.

7. The provisions of paragraph 4 and 5 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

8. All counterclaims will be withdrawn as part of this settlement.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: 
MICHAEL I. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED:

PABLO M. KIM, ESQ.
The Irwin Law Firm, P.A.
80 Main Street, Suite 410
West Orange, New Jersey 07052
(973) 325-0191

ATTORNEY ID# 075442014

WILLIAMSON, JENNIFER F. BY
FNA JERSEY LEIN

Plaintiff,

-v-

IRVINGTON TOWNSHIP

Defendant

TAX COURT OF NEW JERSEY

Docket No. 011239-15 & 009195-16

STIPULATION OF SETTLEMENT
(Without Affidavit)

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment be entered as follows:

Block: 105 Lot: 6
Year: 2015
Street Address: 19 Stockman Place

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 16,700	DIRECT	\$ 16,700
Improvements	\$ 131,300	APPEAL	\$ 68,600
TOTAL	\$ 148,000		\$ 85,300

Block: 105 Lot: 6
Year: 2016
Street Address: 19 Stockman Place

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 16,700	DIRECT	\$ 16,700
Improvements	\$ 131,300	APPEAL	\$ 68,600
TOTAL	\$ 148,000		\$ 85,300

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. Interest is waived on the condition that the refund is received within 60 days from the date of the entry of judgment.

5. All tax over-payments and interest shall be by refund check made jointly payable to "The Irwin Law Firm Attorney Trust Account F.B.O. Williamson, Jennifer F. by FNA Jersey Lein, Plaintiff".

6. The provisions of Paragraphs 4 and 5 shall survive Judgment even if not included in the Judgment issued by the Tax Court.



PABLO M. KIM
Attorney for Plaintiff

Dated:

Dated:

Attorney for Defendant

ARCHER & GREINER
A Professional Corporation
101 Carnegie Center
3rd Floor, Suite 300
Princeton, NJ 08540
(609) 580-3700

BY: JOSPEH J. NORCIA
ID # 023952012

25-45 CIVIC SQUARE WEST C/O
TAMRAK MANAGEMENT INC.,

Plaintiff,

v.

IRVINGTON TOWNSHIP,

Defendant.

: TAX COURT OF NEW JERSEY
: DOCKET NOS. 008927-2011, 001666-2012,
: 005038-2013, 009876-2014, 002953-2015, &
: 000738-2016

: Block 32
: Lot 4

Civil Action

STIPULATION OF SETTLEMENT

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

Block: 32
Lot: 4
Street: 25-47 Civic Square W.
Year: 2011

	Original Assessment	County Tax Board Judgment	Requested Tax Court Judgment
Land	1,200,000	N/A	1,200,000
Improvements	<u>1,370,300</u>	DIRECT	<u>1,050,000</u>
Total	2,570,300	APPEAL	2,250,000

2. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

Block: 32
Lot: 4
Street: 25-47 Civic Square W.
Year: 2012

	Original Assessment	County Tax Board Judgment	Requested Tax Court Judgment
Land	1,200,000	N/A	1,200,000
Improvements	<u>1,370,300</u>	DIRECT	<u>1,050,000</u>
Total	2,570,300	APPEAL	2,250,000

3. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

Block: 32
 Lot: 4
 Street: 25-47 Civic Square W.
 Year: 2013

	Original Assessment	County Tax Board Judgment	Requested Tax Court Judgment
Land	1,200,000	N/A	1,200,000
Improvements	<u>1,370,300</u>	DIRECT	<u>1,050,000</u>
Total	2,570,300	APPEAL	2,250,000

4. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

Block: 32
 Lot: 4
 Street: 25-47 Civic Square W.
 Year: 2014

	Original Assessment	County Tax Board Judgment	Requested Tax Court Judgment
Land	960,000	N/A	
Improvements	<u>1,225,800</u>	DIRECT	WITHDRAWN
Total	2,185,800	APPEAL	

5. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

Block: 32
 Lot: 4
 Street: 25-47 Civic Square W.
 Year: 2015

	Original Assessment	County Tax Board Judgment	Requested Tax Court Judgment
Land	960,000	N/A	
Improvements	<u>1,225,800</u>	DIRECT	WITHDRAWN
Total	2,185,800	APPEAL	

6. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment entered as follows:

Block: 32
 Lot: 4
 Street: 25-47 Civic Square W.
 Year: 2016

	Original Assessment	County Tax Board Judgment	Requested Tax Court Judgment
Land	960,000	N/A	960,000
Improvements	<u>1,225,800</u>	DIRECT	<u>1,040,000</u>
Total	2,185,800	APPEAL	2,000,000

7. The undersigned have made such examination of the value and proper assessment of the property and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

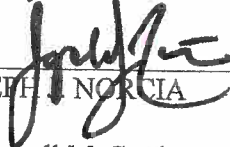
8. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property consistent with assessing practices generally applicable in the taxing district as required by law.

9. Statutory interest, pursuant to *N.J.S.A. 54:3-27.2*, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 60 days of the date of entry of the Tax Court judgment.

10. All refunds as a result of the settlement set forth herein shall be paid by check made payable to "Archer & Greiner, P.C. as Trustee for 25-45 Civic Square West c/o Tamrak Management Inc." and forwarded to Archer & Greiner, P.C.

Date: _____

Archer & Greiner, P.C.
Attorneys for the Plaintiff



JOSEPH J. NORCIA

O'Donnell McCord, P.C.
Attorney for the Defendant

Date: _____

MATTHEW J. O'DONNELL

Name and Address of Attorney (List your information if you are not represented by an attorney)

218733

ROBERT SPOTTI - 011863006 - RSPOTTI@SELAWNJ.COM

Spotti & Spotti P.C.

771 US Highway 46 STE F105-106 Fairfield, NJ 07004

Telephone Number (973) 396-4444

DALON LLC

Plaintiff

v.

Irrington Twp

Defendant

Tax Court of New Jersey

Docket No. 010612-2016

Civil Action
Stipulation of Settlement

(Local Property Tax)

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment entered as follows:

Block	Lot	Use Qualifier
249	B	
Street Address	Year	
714-716 CHANCELLOR AVE.	2016	

	Original Assessment	County Tax Board Assessment	Request Tax Court Judgment
Land	\$135,000	\$135,000	\$135,000
Improvements	\$175,600	\$155,000	\$155,000
Total	\$310,600	\$290,000	\$290,000

- ☒ The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax year(s) 2017 and _____, and therefore agree that the provisions of N.J.S.A. 54:51 A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act year(s). No Freeze Act year(s) shall be the basis for the application of the Freeze Act for any subsequent year(s).
- ☐ The provisions of N.J.S.A. 54:51 A-8 (Freeze Act) shall not apply.


2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refunds are paid within sixty (60) days of the date of the entry of the Tax Court judgment.

5. All tax overpayment refunds due as a result of the settlement set forth herein are to be made payable to Spiotti & Esposito, PC.

Date



Signature of Plaintiff or Attorney for Plaintiff
ROBERT E SPIOTTI ESQ

Date

Signature of Defendant or Attorney for Defendant

Peter J. Zipp, Esq. - Attorney I.D. 022131986
Michael J. Caccavelli - Attorney I.D. 032851996
ZIPP TANNENBAUM & CACCAVELLI, LLC
280 Raritan Center Parkway
Edison, New Jersey 08837
(732) 605-1000
Attorney for Plaintiff

KESSLER, ANTHONY & ZUZANNA,

Plaintiff,

v.

IRVINGTON TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NOS.: 014035-2014,
009509-2015, 009151-2016

Civil Action

STIPULATION OF SETTLEMENT

Assigned Judge:

Honorable Christine M. Nugent, J.T.C.

First Calendar Date:

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 2
Lot: 2
Street Address: 91 Headley Terrace
Year: 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 35,000	\$ 35,000	\$ 35,000
Impvts	<u>\$ 141,600</u>	<u>\$141,600</u>	<u>\$ 141,600</u>
Total	\$ 176,600	\$176,600	\$ 176,600

Block: 2
Lot: 2
Street Address: 91 Headley Terrace
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 35,000	\$ 35,000	\$ 35,000
Impvts	<u>\$ 141,600</u>	<u>\$141,600</u>	<u>\$ 141,600</u>
Total	\$ 176,600	\$176,600	\$ 176,600

Block: 2
Lot: 2
Street Address: 91 Headley Terrace
Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 35,000	\$ 35,000	\$ 35,000
Impvts	<u>\$ 141,600</u>	<u>\$141,600</u>	<u>\$ 141,600</u>
Total	\$ 176,600	\$176,600	\$ 176,600

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represents to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within sixty (60) days of the date of entry of the Tax Court judgment.

5. The parties agree that the property's 2017 total assessment shall be \$140,000 and further agree that either party shall have the right to file a tax appeal for the 2017 tax year to obtain a judgment to implement, enforce and/or confirm the \$140,000 assessment agreed upon herein. This agreement shall be binding upon any assignees, tenants and successors in interest with regard to the subject property. The parties understand that the provisions set forth in this paragraph 5 regarding the 2017 assessment shall not be reflected in the Tax Court Judgment.

6. All refunds as a result of the settlement set forth herein are to be made payable to the taxpayer and forwarded to Zipp Tannenbaum & Caccavelli, LLC, 280 Raritan Center Parkway, Edison, New Jersey 08837 within sixty (60) days of the date of entry of the Judgment pursuant to N.J.S.A. 54:3-27.2.

ZIPP TANNENBAUM & CACCAVELLI, LLC

BY:


MICHAEL J. CACCAVELLI, ESQ.
Attorney for Plaintiff

Dated:

BY: _____

Attorney for Defendant

SCHNECK LAW GROUP LLC

Michael I. Schneck, Esq. – Attorney ID 015981986

301 South Livingston Avenue, Suite 105

Livingston, New Jersey 07039

(973) 533-9300

Attorneys for PLAINTIFF

TAX COURT OF NEW JERSEY

DOCKET NO.: 004549-2011

DOCKET NO.: 002079-2012

DOCKET NO.: 000739-2013

DOCKET NO.: 006290-2014

DOCKET NO.: 001411-2015

PARKWAY ASSOCIATES

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT

(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

I. It is hereby stipulated and agreed that the assessment of the following property be adjusted
and a judgment entered as follows:

BLOCK: 132

LOT: 1.01

STREET ADDRESS: 18-20 MARSHALL ST.

Years: 2011, 2012 & 2013

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		WITHDRAWN
IMPROVEMENTS	\$13,780,000	Direct Appeal	WITHDRAWN
TOTAL	\$22,500,000		WITHDRAWN

Year: 2014

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$12,280,000
TOTAL	\$22,720,400		\$21,000,000

Year: 2015

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$8,780,000
TOTAL	\$22,720,400		\$17,500,000

BLOCK: 132

LOT: 2

STREET ADDRESS: 14-16 MARSHALL ST.

Years: 2011,2012 & 2013

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		WITHDRAWN
IMPROVEMENTS	\$13,780,000	Direct Appeal	WITHDRAWN
TOTAL	\$22,500,000		WITHDRAWN

Year: 2014

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$12,280,000
TOTAL	\$22,720,400		\$21,000,000

Year: 2015

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$8,780,000
TOTAL	\$22,720,400		\$17,500,000

BLOCK: 132

LOT: 5.01

STREET ADDRESS: 10-12 MARSHALL ST.

Years: 2011,2012 & 2013	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		WITHDRAWN
IMPROVEMENTS	\$13,780,000	Direct Appeal	WITHDRAWN
TOTAL	\$22,500,000		WITHDRAWN

Year: 2014	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$12,280,000
TOTAL	\$22,720,400		\$21,000,000

Year: 2015	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$8,780,000
TOTAL	\$22,720,400		\$17,500,000

BLOCK: 134

LOT: 1.01

STREET ADDRESS: 844-68 SPRINGFIELD AVE.

Years: 2011,2012 & 2013	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		WITHDRAWN
IMPROVEMENTS	\$13,780,000	Direct Appeal	WITHDRAWN
TOTAL	\$22,500,000		WITHDRAWN

Year: 2014	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$12,280,000
TOTAL	\$22,720,400		\$21,000,000

Year: 2015	ORIGINAL	COUNTY BOARD	TAX COURT
	<u>ASSESSMENT</u>	<u>JUDGMENT</u>	<u>JUDGMENT</u>
LAND	\$8,720,000		\$8,720,000
IMPROVEMENTS	\$14,000,400	Direct Appeal	\$8,780,000
TOTAL	\$22,720,400		\$17,500,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for PARKWAY ASSOCIATES', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 pursuant to paragraph 5.

5. The taxpayer waives any interest payable on any refund to the taxpayer, pursuant to N.J.S.A. 54:3.27.2 and/or any other applicable law, provided said refund is paid by the earlier of: April 1, 2016; or sixty (60) days of the City of Irvington's receipt of funds obtained through an emergency/budget/bond appropriation (including any BAN) sought in connection with said matter.

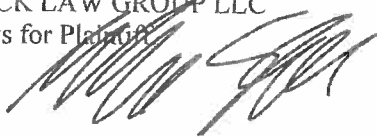
6. As a material inducement to settle this case, the parties agree that the property's 2016 total assessment shall be \$68,000,000 and further agree that either party shall have the right to file a tax appeal for the 2016 tax year to obtain a judgment to implement, enforce and/or confirm the \$68,000,000 assessment agreed upon herein

The parties further agree that the property's assessment for the 2017 year shall be \$60,000,000, the 2018 year shall be \$60,000,000 and the 2019 year shall be \$60,000,000 and further agree that either party shall have the right to file a tax appeal for the 2017, 2018 & 2019 tax years to obtain a judgment to implement, enforce and/or confirm the \$60,000,000 assessment for each respective year agreed upon herein. The Plaintiff/taxpayer shall have the unconditional right to file a 2017 tax appeal on this property so that a final judgment can be entered by the Tax Court of New Jersey for tax year 2017 at the total assessment of \$60,000,000 so that the Freeze Act will be apply to the 2018 and 2019 tax years. This agreement shall be binding upon any assignees, tenants and successors in interest with regard to the subject property.

7. The provisions of paragraph 4, 5 and 6 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

8. All counterclaims will be withdrawn as part of this settlement.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff

BY: 
MICHAEL I. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED:

Peter J. Zipp, Esq. - Attorney I.D. 022131986
ZIPP, TANNENBAUM & CACCAVELLI, LLC
280 Raritan Center Parkway
Edison, New Jersey 08837
(732) 605-1000
Attorney for Plaintiff

LSREF2 CLIPPER HILL BY RUTGERS :
HOLDING, LLC, CONTRACT- :
PURCHASER, :
:

Plaintiff, :

v. :

IRVINGTON TOWNSHIP, :

Defendant. :

RUTGERS HOLDING, LLC, :

Plaintiff, :

v. :

IRVINGTON TOWNSHIP, :

Defendant. :

TAX COURT OF NEW JERSEY

DOCKET NOS.: 014036-2014,
000709-2015 AND 002049-2016

Civil Action

STIPULATION OF SETTLEMENT

Civil Action

Assigned Judge:
Honorable Christine M. Nugent, J.T.C.

First Calendar Date:

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 299

Lot: 19

Street Address: 730 Chancellor Avenue

Year: 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 202,500	Direct	\$202,500
Impvts	\$ 883,900	Appeal	\$672,500
Total	\$1,086,400		\$875,000

Block: 299
Lot: 19
Street Address: 730 Chancellor Avenue
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 202,500	Direct	\$202,500
Impvts	<u>\$ 883,900</u>	Appeal	<u>\$677,900</u>
Total	\$1,086,400		\$880,400

Block: 299
Lot: 19
Street Address: 730 Chancellor Avenue
Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 202,500	Direct	\$202,500
Impvts	<u>\$ 883,900</u>	Appeal	<u>\$715,200</u>
Total	\$1,086,400		\$917,700

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represents to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

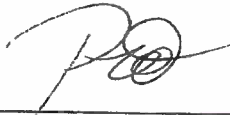
4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within one hundred eighty (180) days of the date of entry of the Tax Court judgment.

5. The parties agree that the property's 2017 total assessment shall be \$775,000 and further agree that either party shall have the right to file a tax appeal for the 2017 tax year to obtain a judgment to implement, enforce and/or confirm the \$775,000 assessment agreed upon herein. This agreement shall be binding upon any assignees, tenants and successors in interest with regard to the subject property. The parties understand that the provisions set forth in this paragraph 5 regarding the 2017 assessment shall not be reflected in the Tax Court Judgment.

6. All refunds as a result of the settlement set forth herein are to be made payable to the taxpayer and forwarded to Zipp Tannenbaum & Caccavelli, LLC, 280 Raritan Center Parkway, Edison, New Jersey 08837 within one hundred eighty (180) days of the date of entry of the Judgment pursuant to N.J.S.A. 54:3-27.2.

ZIPP TANNENBAUM & CACCAVELLI, LLC

BY:



PETER J. ZIPP, ESQ.
Attorney for Plaintiff

GILMORE & MONAHAN

BY:

MICHAEL J. GILMORE, ESQ.
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006706-2014
002504-2015
001211-2016
CIVIL ACTION

I&S INVESTMENT CHAPMAN-MADISON,
LLC

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:
First Calendar Date:

Hon. Christine M. Nugent, J.T.C.
September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 25
Lot: 8

Street Address: 9-15 Chapman Place

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 213,700	DIRECT	WITHDRAWN
Impvts.:	\$ 1,425,600	APPEAL	
Total:	\$ 1,639,300		

Block: 25
Lot: 8

Street Address: 9-15 Chapman Place

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 213,700	DIRECT	\$ 213,700
Impvts.:	\$ 1,425,600	APPEAL	\$ 1,286,300
Total:	\$ 1,639,300		\$ 1,500,000

Block: 25

Lot: 8


Street Address: 9-15 Chapman Place

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 213,700	DIRECT	\$ 213,700
Impvts.:	\$ 1,425,600	APPEAL	\$ 1,261,300
Total:	\$ 1,639,300		\$ 1,475,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,400,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006705-2014
002502-2015
001224-2016
CIVIL ACTION

I&S INVESTMENT CHAPMAN-MADISON,
LLC

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 45

Lot: 18

Street Address: 288 Madison Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 660,000	DIRECT	WITHDRAWN
Impvts.:	\$ 688,900	APPEAL	
Total:	\$ 1,348,900		

Block: 45

Lot: 18

Street Address: 288 Madison Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 660,000	DIRECT	\$ 660,000
Impvts.:	\$ 688,900	APPEAL	\$ 650,000
Total:	\$ 1,348,900		\$ 1,310,000

Block: 45

Lot: 18

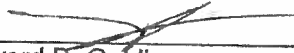
Street Address: 288 Madison Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 660,000	DIRECT	\$ 660,000
Impvts.:	\$ 688,900	APPEAL	\$ 620,000
Total:	\$ 1,348,900		\$ 1,280,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to **"HOWARD B. GOLDBERG, ATTORNEY"**, and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to **"HOWARD B. GOLDBERG, ATTORNEY"** and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,175,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006696-2014
002497-2015
001239-2016
CIVIL ACTION

I&S INVESTMENT CO.

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 329

Lot: 1

Street Address: 831 Chancellor Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 540,000	DIRECT	WITHDRAWN
Impvts.:	\$ 799,400	APPEAL	
Total:	\$ 1,339,400		

Block: 329

Lot: 1

Street Address: 831 Chancellor Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 540,000	DIRECT	\$ 540,000
Impvts.:	\$ 799,400	APPEAL	\$ 620,000
Total:	\$ 1,339,400		\$ 1,160,000

Block: 329

Lot: 1

Street Address: 831 Chancellor Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 540,000	DIRECT	\$ 540,000
Impvts.:	\$ 799,400	APPEAL	\$ 545,000
Total:	\$ 1,339,400		\$ 1,085,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$975,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.


Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006703-2014
002503-2015
001221-2016
CIVIL ACTION

I&S INVESTMENT COMPANY

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 42
Lot: 11

Street Address: 363-379 Stuyvesant Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 560,000	DIRECT	WITHDRAWN
Impvts.:	\$ 583,500	APPEAL	
Total:	\$ 1,143,500		

Block: 42
Lot: 11

Street Address: 363-379 Stuyvesant Avenue

Year(s): 2015 & 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 560,000	DIRECT	\$ 560,000
Impvts.:	\$ 583,500	APPEAL	\$ 560,000
Total:	\$ 1,143,500		\$ 1,120,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to **"HOWARD B. GOLDBERG, ATTORNEY"**, and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to **"HOWARD B. GOLDBERG, ATTORNEY "** and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,000,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006700-2014
002499-2015
001231-2016
CIVIL ACTION

I&S INVESTMENT COMPANY

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 266
Lot: 12

Street Address: 654 Lyons Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 660,000	DIRECT	WITHDRAWN
Impvts.:	\$ 845,200	APPEAL	
Total:	\$ 1,505,200		

Block: 266
Lot: 12

Street Address: 654 Lyons Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 660,000	DIRECT	\$ 660,000
Impvts.:	\$ 845,200	APPEAL	\$ 760,000
Total:	\$ 1,505,200		\$ 1,420,000

Block: 266

Lot: 12


Street Address: 654 Lyons Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 660,000	DIRECT	\$ 660,000
Impvts.:	\$ 845,200	APPEAL	\$ 670,000
Total:	\$ 1,505,200		\$ 1,330,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,175,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006704-2014
002341-2015
001251-2016
CIVIL ACTION

I&S INVESTMENT COMPANY

Plaintiff,

STIPULATION OF SETTLEMENT

v.

IRVINGTON TOWNSHIP

Defendant.

ASSIGNED JUDGE:
First Calendar Date:

Hon. Christine M. Nugent, J.T.C.
September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 358

Lot: 80

Street Address: 1033-1039 Stuyvesant Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 620,000	DIRECT	WITHDRAWN
Impvts.:	\$ 874,900	APPEAL	
Total:	\$ 1,494,900		

Block: 358

Lot: 80

Street Address: 1033-1039 Stuyvesant Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 620,000	DIRECT	\$ 620,000
Impvts.:	\$ 874,900	APPEAL	\$ 710,000
Total:	\$ 1,494,900		\$ 1,330,000

Block: 358
Lot: 80

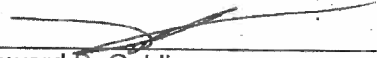
Street Address: 1033-1039 Stuyvesant Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 620,000	DIRECT	\$ 620,000
Impvts.:	\$ 874,900	APPEAL	\$ 630,000
Total:	\$ 1,494,900		\$ 1,250,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to **"HOWARD B. GOLDBERG, ATTORNEY"**, and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to **"HOWARD B. GOLDBERG, ATTORNEY "** and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,100,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006708-2014
002498-2015
001235-2016
CIVIL ACTION

APTEKAR, I. & APTEKAR, S.

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 294

Lot: 1

Street Address: 809 Chancellor Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 760,000	DIRECT	WITHDRAWN
Impvts.:	\$ 967,100	APPEAL	
Total:	\$ 1,727,100		

Block: 294

Lot: 1

Street Address: 809 Chancellor Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 760,000	DIRECT	\$ 760,000
Impvts.:	\$ 967,100	APPEAL	\$ 740,000
Total:	\$ 1,727,100		\$ 1,500,000

Block: 294

Lot: 1

Street Address: 809 Chancellor Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 760,000	DIRECT	\$ 760,000
Impvts.:	\$ 967,100	APPEAL	\$ 640,000
Total:	\$ 1,727,100		\$ 1,400,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,200,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006707-2014
002494-2015
001250-2016
CIVIL ACTION

I&S INVEST 10-38TH ST., LLC

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE: Hon. Christine M. Nugent, J.T.C.
First Calendar Date: September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 344
Lot: 2

Street Address: 10 38th Street

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 1,280,000	DIRECT	WITHDRAWN
Impvts.:	\$ 1,428,200	APPEAL	
Total:	\$ 2,708,200		

Block: 344
Lot: 2

Street Address: 10 38th Street

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 1,280,000	DIRECT	\$ 1,280,000
Impvts.:	\$ 1,428,200	APPEAL	\$ 1,370,000
Total:	\$ 2,708,200		\$ 2,650,000

Block: 344

Lot: 2


Street Address: 10 38th Street

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 1,280,000	DIRECT	\$ 1,280,000
Impvts.:	\$ 1,428,200	APPEAL	\$ 1,320,000
Total:	\$ 2,708,200		\$ 2,600,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$2,380,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006698-2014
002496-2015
001245-2016
CIVIL ACTION

I&S INVESTMENT CO.

Plaintiff,

STIPULATION OF SETTLEMENT

v.

IRVINGTON TOWNSHIP

Defendant.

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 331
Lot: 8

Street Address: 712 Stuyvesant Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 600,000	DIRECT	WITHDRAWN
Impvts.:	\$ 654,800	APPEAL	
Total:	\$ 1,254,800		

Block: 331
Lot: 8

Street Address: 712 Stuyvesant Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 600,000	DIRECT	\$ 600,000
Impvts.:	\$ 654,800	APPEAL	\$ 625,000
Total:	\$ 1,254,800		\$ 1,225,000

Block: 331

Lot: 8

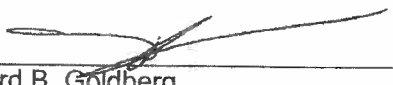
Street Address: 712 Stuyvesant Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 600,000	DIRECT	\$ 600,000
Impvts.:	\$ 654,800	APPEAL	\$ 600,000
Total:	\$ 1,254,800		\$ 1,200,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY** " and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,050,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 006701-2014
002500-2015
001228-2016
CIVIL ACTION

I&S INVESTMENT COMPANY

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:
First Calendar Date:

Hon. Christine M. Nugent, J.T.C.
September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 253
Lot: 12

Street Address: 326 Union Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 580,000	DIRECT	WITHDRAWN
Impvts.:	\$ 837,200	APPEAL	
Total:	\$ 1,417,200		

Block: 253
Lot: 12

Street Address: 326 Union Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 580,000	DIRECT	\$ 580,000
Impvts.:	\$ 837,200	APPEAL	\$ 665,000
Total:	\$ 1,417,200		\$ 1,245,000

Block: 253

Lot: 12

Street Address: 326 Union Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 580,000	DIRECT	\$ 580,000
Impvts.:	\$ 837,200	APPEAL	\$ 588,000
Total:	\$ 1,417,200		\$ 1,168,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,031,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY

DOCKET NO. 006702-2014
002501-2015
001226-2016
CIVIL ACTION

I&S INVESTMENT COMPANY

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 226

Lot: 6

Street Address: 636-638 Lyons Aveue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 520,000	DIRECT	WITHDRAWN
Impvts.:	\$ 552,600	APPEAL	
Total:	\$ 1,072,600		

Block: 226


Lot: 6

Street Address: 636-638 Lyons Aveue

Year(s): 2015 & 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 520,000	DIRECT	\$ 520,000
Impvts.:	\$ 552,600	APPEAL	\$ 505,000
Total:	\$ 1,072,600		\$ 1,025,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to **"HOWARD B. GOLDBERG, ATTORNEY"**, and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to **"HOWARD B. GOLDBERG, ATTORNEY "** and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$925,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY
DOCKET NO. 012078-2014
009190-2015
008123-2016
CIVIL ACTION

I&S INVESTMENT COMPANY

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

November 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 375

Lot: 21

Street Address: 1304-1306 Springfield Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 151,200	\$ 151,200	WITHDRAWN
Impvts.:	\$ 754,900	\$ 754,900	
Total:	\$ 906,100	\$ 906,100	

Block: 375

Lot: 21

Street Address: 1304-1306 Springfield Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 151,200	\$ 151,200	\$ 151,200
Impvts.:	\$ 754,900	\$ 754,900	\$ 723,800
Total:	\$ 906,100	\$ 906,100	\$ 875,000

Block: 375

Lot: 21

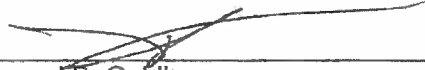
Street Address: 1304-1306 Springfield Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 151,200	\$ 151,200	\$ 151,200
Impvts.:	\$ 754,900	\$ 754,900	\$ 693,800
Total:	\$ 906,100	\$ 906,100	\$ 845,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$730,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY

DOCKET NO. 006699-2014
002495-2015
001248-2016
CIVIL ACTION

I&S INVESTMENT CO.

Plaintiff,

v.

IRVINGTON TOWNSHIP

Defendant.

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

September 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 343

Lot: 7

Street Address: 9-17 38th Street

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 920,000	DIRECT	WITHDRAWN
Impvts.:	\$ 1,286,500	APPEAL	
Total:	\$ 2,206,500		

Block: 343

Lot: 7

Street Address: 9-17 38th Street

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 920,000	DIRECT	\$ 920,000
Impvts.:	\$ 1,286,500	APPEAL	\$ 1,055,000
Total:	\$ 2,206,500		\$ 1,975,000

Block: 343

Lot: 7


Street Address: 9-17 38th Street

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 920,000	DIRECT	\$ 920,000
Impvts.:	\$ 1,286,500	APPEAL	\$ 930,000
Total:	\$ 2,206,500		\$ 1,850,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$1,635,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

ID# 043971984
Howard B. Goldberg
Attorney at Law
33 Clinton Road
West Caldwell, New Jersey 07006
(973) 227-6100
Attorney for Plaintiff

TAX COURT OF NEW JERSEY

DOCKET NO. 012079-2014
009178-2015
008130-2016

CIVIL ACTION

APTEKAR I. & APTEKAR S.

Plaintiff,

STIPULATION OF SETTLEMENT

v.

IRVINGTON TOWNSHIP

Defendant.

ASSIGNED JUDGE:

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

May 2015

1. It is hereby stipulated and agreed that the assessment of the following property(ies) be adjusted and a judgment be entered as follows:

Block: 61

Lot: 1

Street Address: 89 W. Grove Terrace

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 22,200	\$ 22,200	WITHDRAWN
Impvts.:	\$ 590,000	\$ 590,000	
Total:	\$ 612,200	\$ 612,200	

Block: 61

Lot: 1

Street Address: 89 W. Grove Terrace

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 22,200	\$ 22,200	\$ 22,200
Impvts.:	\$ 590,000	\$ 590,000	\$ 537,800
Total:	\$ 612,200	\$ 612,200	\$ 560,000

Block: 61

Lot: 1


Street Address: 89 W. Grove Terrace

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 22,200	\$ 22,200	\$ 22,200
Impvts.:	\$ 590,000	\$ 590,000	\$ 502,800
Total:	\$ 612,200	\$ 612,200	\$ 525,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.
4. All refunds as a result of the settlement set forth herein are to be made payable to "**HOWARD B. GOLDBERG, ATTORNEY**", and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.
5. Taxpayer agrees to waive prejudgment interest as long as all refunds as a result of the settlement set forth herein are made payable to "**HOWARD B. GOLDBERG, ATTORNEY**" and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within one-hundred-eighty (180) days of the date of entry of judgment.

6. The parties agree that the total 2017 property tax assessment shall be reduced to a total of \$460,000. Taxpayer(s) shall not be required to file a 2017 appeal to reflect said reduction. If the reduced 2017 assessment is not properly reflected, the assessor shall file a timely appeal to correct same. Plaintiff may file a 2017 property tax appeal to reflect the reduced 2017 agreement for Freeze Act purposes only.


Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated: ..

PABLO M. KIM, ESQ.
The Irwin Law Firm, P.A.
80 Main Street, Suite 410
West Orange, New Jersey 07052
(973) 325-0191
ATTORNEY ID# 075442014
SPRING 40, LLC

Plaintiff,

-v-

IRVINGTON TOWNSHIP

Defendant

TAX COURT OF NEW JERSEY

Docket No. 005592-14 000433-15
& 002524-16

STIPULATION OF SETTLEMENT
(Without Affidavit)

Hon. Christine M. Nugent, J.T.C.

First Calendar Date:

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment be entered as follows:

Block: 343 Lot: 3

Year: 2014

Street Address: 1343-1353 Springfield Avenue

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 438,300	DIRECT	\$ 438,300
Improvements	\$ 2,665,300	APPEAL	\$ 2,665,300
TOTAL	\$ 3,103,600		\$ 3,103,600

Block: 343 Lot: 3

Year: 2015

Street Address: 1343-1353 Springfield Avenue

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 438,300	DIRECT	\$ 438,300
Improvements	\$ 2,665,300	APPEAL	\$ 1,096,200
TOTAL	\$ 3,103,600		\$ 2,982,200

Block: 343 Lot: 3

Year: 2016

Street Address: 1343-1353 Springfield Avenue

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 438,300	DIRECT	\$ 438,300
Improvements	\$ 2,665,300	APPEAL	\$ 2,443,900
TOTAL	\$ 3,103,600		\$ 2,882,200

Block: 343 Lot: 3 Qual T01
Year: 2015
Street Address: 1343-1353 Springfield Avenue

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 0	DIRECT	\$ 0
Improvements	\$ 167,800	APPEAL	\$ 167,800
TOTAL	\$ 167,800		\$ 167,800

Block: 343 Lot: 3 Qual T01
Year: 2016
Street Address: 1343-1353 Springfield Avenue

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 0	DIRECT	\$ 0
Improvements	\$ 167,800	APPEAL	\$ 167,800
TOTAL	\$ 167,800		\$ 167,800

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. Interest is waived on the condition that the refund is received within 60 days from the date of the entry of judgment.

5. All tax over-payments and interest shall be by refund check made jointly payable to "The Irwin Law Firm Attorney Trust Account F.B.O. Spring 40, LLC, Plaintiff".

6. The provisions of Paragraphs 4 and 5 shall survive Judgment even if not included in the Judgment issued by the Tax Court.



PABLO M. KIM
Attorney for Plaintiff

Dated:

LEVI J. KOOL
Attorney for Defendant

Dated:

LAW OFFICE OF NATHAN P. WOLF, LLC

673 Morris Avenue

Springfield, New Jersey 07081

(973) 218-6323

Attorney for Plaintiff

Attorney ID#022241979

PARKWAY HOSPITALITY, LLC,

Plaintiff

vs.

TOWNSHIP OF IRVINGTON,

Defendant

TAX COURT OF NEW JERSEY

Docket Number: 009594-2014

Docket Number: 002535-2015

Docket Number: 003798-2016

Civil Action

STIPULATION OF SETTLEMENT

(Without Affidavit)

Assigned Judge:

Honorable Christine M. Nugent, J.T.C.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment be entered as follows:

Block: 272
Lot: 6
Street Address: 96 Union Avenue
Years: 2014, 2015, 10`6

<u>2014</u>	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>REQUESTED TAX</u> <u>COURT JUDGMENT</u>
LAND	\$790,000	DIRECT	\$790,000
IMPROVEMENTS	<u>\$2,536,800</u>	<u>APPEAL</u>	<u>\$2,310,000</u>
TOTAL	\$3,326,800		\$3,100,000

<u>2015</u>	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>REQUESTED TAX COURT JUDGMENT</u>
LAND	\$790,000	DIRECT	\$790,000
IMPROVEMENTS	<u>\$2,536,800</u>	<u>APPEAL</u>	<u>\$2,060,000</u>
TOTAL	\$3,326,800		\$2,850,000

<u>2016</u>	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>REQUESTED TAX COURT JUDGMENT</u>
LAND	\$790,000	DIRECT	\$790,000
IMPROVEMENTS	<u>\$2,536,800</u>	<u>APPEAL</u>	<u>\$1,910,000</u>
TOTAL	\$3,326,800		\$2,700,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with the assessing practices generally applicable in the taxing district as required by law.

4. All refunds as a result of the settlement set forth herein shall be payable to: "Law Office of Nathan P. Wolf, LLC and PARKWAY HOSPITALITY, LLC", and forwarded to Nathan P. Wolf within sixty (60) days of the date of the Judgment.

5. Provided that the refund payable as a result of the entry of Judgment pursuant to this stipulation is made within sixty (60) days of the date of the Judgment, taxpayer agrees to waive the interest otherwise payable pursuant to *N.J.S.A. 54:3-27*.

6. The parties further agree that the 2017 assessment shall be \$2,700,000. Taxpayer may file an appeal in 2017 to affirm the assessment in order to provide Freeze Act protection. In the event that the assessment is not set at \$2,700,000 for 2017, Defendant agrees to execute any and all appropriate stipulations to implement the settlement.

8. Notwithstanding the foregoing, in the event that the improvements on the property become subject to *N.J.S.A. 54:4-35.1* due to destruction, fire, etc., taxpayer shall retain its right of appeal without limitation.

9. Any provisions herein which are not incorporated in the judgment issued by the Court shall survive the entry of the judgment, remain in full force and effect and be subject to any appropriate action for enforcement of the provisions.

LAW OFFICE OF NATHAN P. WOLF, LLC
Attorney for Plaintiff

DATED:

BY:


Nathan P. Wolf

O'DONNELL MCCORD, P.C.
Attorneys for Defendant

DATED:

BY:

Matthew Odonnell

SCHNECK LAW GROUP LLC

Michael I. Schneck, Esq. – Attorney ID 015981986
301 South Livingston Avenue, Suite 105
Livingston, New Jersey 07039
(973) 533-9300
Attorneys for PLAINTIFF

TAX COURT OF NEW JERSEY
DOCKET NO.: 012462-2015
DOCKET NO.: 008545-2016

22 ELLIS AVENUE IRV LLC

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted
and a judgment entered as follows:

BLOCK: 165

LOT: 5

STREET ADDRESS: 22 ELLIS AVE.

Year: 2015	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$23,000	\$23,000	\$23,000
IMPROVEMENTS	\$264,000	\$264,000	\$202,000
TOTAL	\$287,000	\$287,000	\$225,000

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$23,000	\$23,000	\$23,000
IMPROVEMENTS	\$264,000	\$264,000	\$167,000
TOTAL	\$287,000	\$287,000	\$190,000

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor to the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

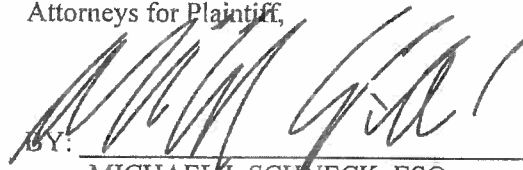
4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for 22 ELLIS AVENUE IRV LLC', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 pursuant to paragraph #5.

5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer, shall only accrue from the earlier of 120 days after refunding bond proceeds are appropriated and approved by the municipality and any governmental agency exercising jurisdiction, or 120 days from the date of the entry of judgment, whichever occurs first. Further, taxpayer expressly waives the application of N.J.S.A. 54:51A-8, more commonly known as the Freeze Act.

6. The provisions of paragraph 4 and 5 shall survive Judgment even if not included on the Judgment issued by the Tax Court of New Jersey.

7. All counterclaims will be withdrawn as part of this settlement.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: 
MICHAEL I. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED: