

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. **DRF17-0711-39**

Date of Adoption **JULY 11, 2017**

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

[Signature]
Legislative Research Officer

PRESENTED BY COUNCIL MEMBER **HUDLEY**

SECONDED BY **JONES**

RESOLUTION OF THE MAYOR AND TOWNSHIP COUNCIL OF THE TOWNSHIP OF IRVINGTON IN THE COUNTY OF ESSEX AUTHORIZING SETTLEMENT OF TAX APPEALS ON THE ATTACHED LIST DATED JULY 11, 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 July 11, 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 Township of Irvington, New Jersey:

1. The Township's Tax Appeal Attorney, Matthew J. O'Donnell, Esq. is 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 **JULY 11, 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 *[Signature]* DATE **7/11/17**

ADMINISTRATOR ☐ ASSESSOR ☒ BLDG ☐ CFO ☒ COLLECTOR ☒ COURT ☐ EDGO ☐ ENGINEER ☐ FIRE ☒ HEALTH ☐ HOUSING ☐ INIC ☐ JUDGE ☐ LEGAL ☒ LIBR ☐ LICEN ☐ MAYOR ☐ NPP ☐ OCDP ☐ PARKS ☐ PAYROLL ☐ PUBLIC SAFETY ☐ DIR ☐ PUBLIC WORKS ☐ PURCHASING ☐ SEC ☐ PB/ZBA ☐ TRAFFIC ☐ ZONING ☐ OFF ☐ DLGS ☐ GNCD ☐ OTHER(S): **Tax Appeal Atty.**

TOTAL REFUNDS FOR PENDING SETTLEMENTS: \$38,261.46

\$38,261.46

LAW OFFICE OF NATHAN P. WOLF, LLC
673 Morris Avenue
Springfield, New Jersey 07081
(973) 218-6323
Attorney for Plaintiff
Attorney ID#0940720139

FELDSAN EQUITIES IV, LLC,

Plaintiff

vs.

TOWNSHIP OF IRVINGTON,

Defendant

TAX COURT OF NEW JERSEY

Docket Number: 012565-2015

Docket Number: 008819-2016

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 be entered as follows:

Block: 167
Lot: 16
Street Address: 470 21ST St
Years: 2015, 2016

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>REQUESTED TAX COURT JUDGMENT</u>
LAND	\$21,700	\$21,700	\$21,700
IMPROVEMENTS	<u>\$219,300</u>	<u>\$219,300</u>	<u>\$178,300</u>
TOTAL	\$241,000	\$241,000	\$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) 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 Feldsan Equities IV, LLC", and forwarded to Nathan P. Wolf.

5. Provided that the refund payable as a result of the entry of Judgment pursuant to this stipulation is made within one hundred eighty (180) 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. 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:


Chad E. Wolf

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

DATED:

BY:

Levi J. Kool

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 Villager Realty Assoc

VILLAGER REALTY ASSOC,	TAX COURT OF NEW JERSEY
Plaintiff,	Docket Number: 001098-2015
vs.	Docket Number: 000813-2016
	Docket Number: 000899-2017
TOWNSHIP OF IRVINGTON,	<u>Civil Action</u>
Defendant.	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: 84 Lot: 39
 Address: 69 Myrtle Ave

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$700,000	DIRECT	\$700,000
IMPROVEMENT	\$979,800	APPEAL	\$979,800
TOTAL	\$1,679,800		\$1,679,800

Block: 84 Lot: 39
 Address: 69 Myrtle Ave

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$700,000	DIRECT	\$700,000
IMPROVEMENT	\$979,800	APPEAL	\$850,000
TOTAL	\$1,679,800		\$1,550,000

Block: 84 Lot: 39
 Address: 69 Myrtle Ave

<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$700,000	DIRECT	\$700,000
IMPROVEMENT	\$979,800	APPEAL	\$800,000
TOTAL	\$1,679,800		\$1,500,000

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 the assessing practices generally applicable in the taxing district as required by law.

4. All refunds due as a result of the settlement set forth herein shall be payable to: "Brach Eichler L.L.C. and Villager Realty Assoc", and forwarded to Daniel J. Pollak.

5. 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 and eighty (180) days of the date of entry of the Tax Court judgment.

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

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 Bedford Terr Assoc

BEDFORD TERR ASSOC,

Plaintiff,

vs.

TOWNSHIP OF IRVINGTON,

Defendant.

TAX COURT OF NEW JERSEY

Docket Number: 007144-2015

Docket Number: 000799-2016

Docket Number: 000895-2017

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: 236 Lot: 12
Address: 8 Bedford Terr.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$640,000	DIRECT	\$640,000
IMPROVEMENT	\$908,500	APPEAL	\$908,500
TOTAL	\$1,548,500		\$1,548,500

Block: 236 Lot: 12
Address: 8 Bedford Terr.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$640,000	DIRECT	\$640,000
IMPROVEMENT	\$908,500	APPEAL	\$810,000
TOTAL	\$1,548,500		\$1,450,000

Block: 236 Lot: 12
Address: 8 Bedford Terr.

<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$640,000	DIRECT	\$640,000
IMPROVEMENT	\$908,500	APPEAL	\$760,000
TOTAL	\$1,548,500		\$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) 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 due as a result of the settlement set forth herein shall be payable to: "Brach Eichler L.L.C. and Bedford Terr Assoc", and forwarded to Daniel J. Pollak.

5. 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 and eighty (180) days of the date of entry of the Tax Court judgment.

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

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 Lynn York Rlty Co, LLC c/o Lombardo

LYNN YORK RLTY CO, LLC C/O LOMBARDO,	TAX COURT OF NEW JERSEY
Plaintiff,	Docket Number: 002655-2015
vs.	Docket Number: 000802-2016
	Docket Number: 000896-2017
TOWNSHIP OF IRVINGTON,	<u>Civil Action</u>
Defendant.	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: 86 Lot: 21
Address: 76 Myrtle Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 18
Address: 64-74 Myrtle Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$940,000	DIRECT	\$940,000
IMPROVEMENT	\$1,200,200	APPEAL	\$1,200,200
TOTAL	\$2,140,200		\$2,140,200

Block: 86 Lot: 23
Address: 84 Myrtle Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 22
Address: 80 Myrtle Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 21
Address: 76 Myrtle Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 18
Address: 64-74 Myrtle Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$940,000	DIRECT	\$940,000
IMPROVEMENT	\$1,200,200	APPEAL	\$820,400
TOTAL	\$2,140,200		\$1,760,400

Block: 86 Lot: 23
Address: 84 Myrtle Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 22
Address: 80 Myrtle Ave.

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 21
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<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 18

Address: 64-74 Myrtle Ave.

<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$940,000	DIRECT	\$940,000
IMPROVEMENT	\$1,200,200	APPEAL	\$720,400
TOTAL	\$2,140,200		\$1,660,400

Block: 86 Lot: 23

Address: 84 Myrtle Ave.

<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

Block: 86 Lot: 22

Address: 80 Myrtle Ave.

<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$320,000	DIRECT	\$320,000
IMPROVEMENT	\$493,200	APPEAL	\$493,200
TOTAL	\$813,200		\$813,200

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 due as a result of the settlement set forth herein shall be payable to: "Brach Eichler L.L.C. and Lynn York Rlty Co, LLC c/o Lombardo", and forwarded to Daniel J. Pollak.

5. 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 and eighty (180) days of the date of entry of the Tax Court judgment.

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

PENDING SETTLEMENTS
July 11, 2017

TOTAL REFUNDS FOR PENDING SETTLEMENTS: \$38,261.46