

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. **DRF 18-0530-23**

Date of Adoption **MAY 30, 2018**

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

Legislative Research Officer

BURGESS

LYONS

PRESENTED BY COUNCIL MEMBER

SECONDED BY

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 MAY 30, 2018, 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 May 30, 2018, 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

MUNICIPAL CLERK

DATE **MAY 30, 2018**

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 **MAY 30 2018**

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):

TOWNSHIP OF IRVINGTON

SETTLEMENTS SUBMITTED FOR GOVERNING BODY APPROVAL

MAY, 2018

Taxpayer	Block	Lot	Qual.	Address	Class	Docket No.	Original Assessment	Settled Assessment	Tax Rate	Refund
29-33 Myrtle Partners, LLC	84	48		29-33 Myrtle Avenue	4A	010047-2016	\$860,100	\$860,100	5.552%	\$0.00
						007780-2017	\$860,100	\$750,000	5.675%	\$6,248.18
						Total		\$6,248.18		
Greater Paterson Properties	207	28		111 Ellis Avenue	2	012448-2014	\$74,400	\$74,400	5.456%	\$0.00
						008339-2015	\$74,400	\$63,900	5.423%	\$569.42
						008202-2016	\$74,400	\$66,000	5.552%	\$466.37
						008123-2017	\$74,400	\$65,000	5.675%	\$533.45
Total		\$1,569.23								
Josh Maya Corp c/o Klauber Bro	363	1.08		976 Chancellor Avenue	4B	007547-2013	\$3,177,000	\$1,840,000	3.510%	\$46,928.70
						003661-2015	\$1,840,300	\$1,840,300	5.423%	\$0.00
						002103-2016	\$1,840,300	\$1,840,300	5.552%	\$0.00
						001064-2018	\$1,840,300	\$1,840,300	5.675%	\$0.00
Total		\$46,928.70								
Rivers, Lakiesha	204	2		986 Grove Street	2	010078-2016	\$191,400	\$180,000	5.552%	\$632.93
						008146-2017	\$191,400	\$180,000	5.675%	\$646.95
						Total		\$1,279.88		
Sanfilippo, James	208	14		917-925 Springfield Avenue	4A	013712-2015	\$394,500	\$394,500	5.423%	\$0.00
						008197-2016	\$394,500	\$394,500	5.552%	\$0.00
						009051-2017	\$394,500	\$350,000	5.675%	\$2,525.38
						Total		\$2,525.38		
Shulem Realty, LLC c/o Francoz D	101	1		260 Myrtle Avenue	4C	010049-2016	\$566,700	\$500,000	5.552%	\$3,703.18
						007781-2017	\$566,700	\$500,000	5.675%	\$3,785.23
						Total		\$7,488.41		
Springfield Realty, LLC c/o Kay Mgmt	344	5		1301-1317 Springfield Avenue	4A	004959-2014	\$1,607,000	\$1,500,000		
									5.456%	\$5,837.92
						001024-2015	\$1,607,000	\$1,500,000	5.423%	\$5,802.61
						006546-2016	\$1,607,000	\$1,500,000	5.552%	\$5,940.64
						002175-2018	\$1,607,000	\$1,607,000		
Total		\$17,581.17								
Harry Thompson et al	154	14		206 22nd Street	4C	013619-2015	\$305,000	\$305,000	5.423%	\$0.00
						009748-2016	\$305,000	\$255,000	5.552%	\$2,776.00
						2017 (Freeze)	\$305,000	\$255,000	5.675%	\$2,837.50
						Total		\$5,613.50		
TOTAL REFUNDS										\$89,234.44

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.: 010047-2016
DOCKET NO.: 007780-2017

29-33 MYRTLE PARTNERS,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: 84

LOT: 48

STREET ADDRESS: 29 MYRTLE AVE.

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$30,800	\$30,800	\$30,800
IMPROVEMENTS	\$829,300	\$829,300	\$829,300
TOTAL	\$860,100	\$860,100	\$860,100
Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$30,800	\$30,800	\$30,800
IMPROVEMENTS	\$829,300	\$829,300	\$719,200
TOTAL	\$860,100	\$860,100	\$750,000

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 29-33 MYRTLE PARTNERS,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.

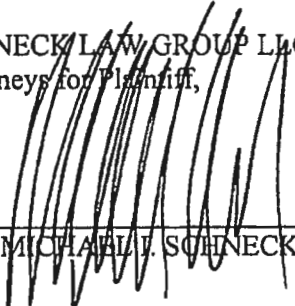
5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received pursuant to Paragraph 4 hereof within 60 days from the date of the entry of the Judgment.

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.

8. If the subject property is sold to an unrelated party subsequent to the execution of the within Stipulation of Settlement but on or before the date the refund is to be paid as a result of the judgment entered in this case, defendant hereby waives the application of N.J.S.A. 54:4-134 and agrees that the refund shall be paid by check pursuant to paragraph 4.

SCHNECK/LAW GROUP LLC
Attorneys for Plaintiff,

BY: 
MICHAEL J. SCHNECK, ESQ.

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED:

McKIRDY, RISKIN, OLSON & DELLAPELLE, P.C.

Thomas M. Olson, Esq.

Attorney ID #: 017241982

136 South Street

P.O. Box 2379

Morristown, New Jersey 07962-2379

Telephone: 973-539-8900 / Fax: 973-984-5529

Attorneys for Plaintiff(s),

Greater Paterson Properties as Lienholder/Taxpayer

**Greater Paterson Properties as
Lienholder/Taxpayer**

Plaintiff,

vs.

Irvington Township

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 012448-2014

008339-2015

008202-2016

008123-2017

Civil Action

STIPULATION OF SETTLEMENT

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

Block: **207**

Lot: **28**

Street Address: **111 Ellis Avenue**

Years: **2014**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$24,300.00	\$24,300.00	
Improvements	<u>\$50,100.00</u>	<u>\$50,100.00</u>	
TOTAL	\$74,400.00	\$74,400.00	<u>WITHDRAWN</u>

Block: **207**

Lot: **28**

Street Address: **111 Ellis Avenue**

Years: **2015**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$24,300.00	\$24,300.00	\$24,300.00
Improvements	<u>\$50,100.00</u>	<u>\$50,100.00</u>	<u>\$39,600.00</u>
TOTAL	\$74,400.00	\$74,400.00	\$63,900.00

Block: **207**

Lot: **28**

Street Address: **111 Ellis Avenue**

Years: **2016**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$24,300.00	\$24,300.00	\$24,300.00
Improvements	<u>\$50,100.00</u>	<u>\$50,100.00</u>	<u>\$41,700.00</u>
TOTAL	\$74,400.00	\$74,400.00	\$66,000.00

Block: **207**

Lot: **28**

Street Address: **111 Ellis Avenue**

Years: **2017**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$24,300.00	\$24,300.00	\$24,300.00
Improvements	<u>\$50,100.00</u>	<u>\$50,100.00</u>	<u>\$40,700.00</u>
TOTAL	\$74,400.00	\$74,400.00	\$65,000.00

2. The undersigned have made such examination of the value and proper assessments of the properties and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the properties 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.

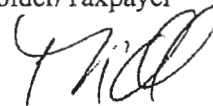
3. Based upon the foregoing, the undersigned represents to the Court that the above settlement will result in an assessment at the fair assessable value of the properties consistent with assessing practices generally applicable in the taxing district as required by law.

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 180 days of the date of entry of the Tax Court Judgment.

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

**MCKIRDY, RISKIN, OLSON
& DELLAPELLE, P.C.**
Attorneys for Plaintiff(s),
Greater Paterson Properties as
Lienholder/Taxpayer

By: _____

By: 
THOMAS M. OLSON, ESQ.

Dated:

Atty. ID No. 036031983
Blau & Blau
Attorneys at Law
223 Mountain Avenue
Springfield, New Jersey 07081
(973) 564-9003
Attorneys for Plaintiff

Josh Maya Corp. c/o Klauber Bros.,
Plaintiff,
vs.

Tax Court of New Jersey
Docket Nos. 007547-2013
003661-2015
002103-2016
001290-2017
001064-2018

Irvington,
Defendant.

**CIVIL ACTION
STIPULATION OF SETTLEMENT
(Without Affidavit)**

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

Block: 363.01
Lot: 1.08
Address: 976 Chancellor Avenue
District: Irvington
Year(s): 2013

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,579,100		\$ 429,800
Improvement	\$1,597,900	Direct	\$1,410,200
Total	\$3,177,000	Appeal	\$1,840,000

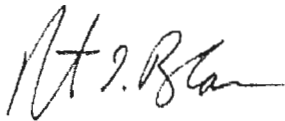
Block: 363.01
Lot: 1.08
Address: 976 Chancellor Avenue
District: Irvington
Year(s): 2015, 2016, 2017 and 2018

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$ 429,800		\$ 429,800
Improvement	\$1,410,500	Direct	\$1,410,500
Total	\$1,840,300	Appeal	\$1,840,300

2. The undersigned have made such examination of the value and proper assessment of the properties and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the properties 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 properties 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 180 days of the date of entry of the Tax Court judgment. All refunds should be mailed to Blau & Blau, attorneys for Plaintiff.



Robert D. Blau
Attorney for Plaintiff

Attorney for Defendant

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.: 010078-2016
DOCKET NO.: 008146-2017

RIVERS, LAKIESHA

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: 204

LOT: 2

STREET ADDRESS: 986 GROVE ST.

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$18,700	\$18,700	\$18,700
IMPROVEMENTS	\$172,700	\$172,700	\$161,300
TOTAL	\$191,400	\$191,400	\$180,000
Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$18,700	\$18,700	\$18,700
IMPROVEMENTS	\$172,700	\$172,700	\$161,300
TOTAL	\$191,400	\$191,400	\$180,000

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.

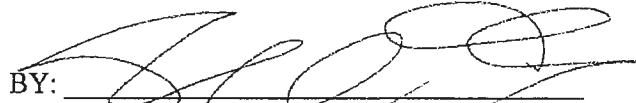
4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Jennifer R. Jacobus, Esq., Attorney for RIVERS, LAKIESHA', and forwarded to Jennifer R. Jacobus, Esq., JACOBUS & ASSOCIATES, LLC, 201 Littleton Road, 1st Floor, Morris Plains NJ 07950 within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

5. 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.

JACOBUS & ASSOCIATES, LLC
Attorneys for Plaintiff,

BY: 
JENNIFER R. JACOBUS, ESQ.

DEFENDANT

BY: _____

DATED:

Chiesa Shahinian & Giantomasi PC
One Boland Drive
West Orange, New Jersey 07052
973-325-1500
Attorneys for Plaintiff James SanFilippo

James SanFilippo

Plaintiff,

vs.

Township of Irvington,

Defendants.

TAX COURT OF NEW JERSEY

DOCKET NO. 009051-2017

Civil Action

STIPULATION OF SETTLEMENT

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

BLOCK: 208
LOT: 14
STREET: 917-925 Springfield Avenue
YEAR: 2017

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>REQUESTED TAX COURT JUDGMENT</u>
LAND:	\$ 281,300.00	\$ 281,300.00	\$ 300,000.00
IMPROVEMENTS:	<u>\$ 113,200.00</u>	<u>\$ 113,200.00</u>	<u>\$ 50,000.00</u>
TOTAL:	\$ 394,500.00	\$ 394,500.00	\$ 350,000.00

2. 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 evaluation 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.

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 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 the taxpayer, shall not be paid provided the tax refund is paid within one hundred eighty (180) days of the date of the entry of the Tax Court Judgment.

5. All refunds due shall be made payable to "Chiesa Shahinian & Giantomasi PC Trust Account" and forwarded to John F. Casey, Esq., Chiesa Shahinian & Giantomasi PC, One Boland Drive, West Orange, New Jersey 07052.

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

CHIESA SHAHINIAN & GIANTOMASI PC
Counsel for Plaintiff James San Filippo

O'Donnell McCord, PC
Counsel for Defendant Township of Irvington

By:  By:
JOHN F. CASEY, Esq.

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

TAX COURT OF NEW JERSEY
DOCKET NO.: 010049-2016
DOCKET NO.: 007781-2017

SHULEM REALTY, LLC C/O
FRANCOZ,D.

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: 101

LOT: 1

STREET ADDRESS: 260 MYRTLE AVE.

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$35,000	\$35,000	\$35,000
IMPROVEMENTS	\$531,700	\$531,700	\$465,000
TOTAL	\$566,700	\$566,700	\$500,000

Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$35,000	\$35,000	\$35,000
IMPROVEMENTS	\$531,700	\$531,700	\$465,000
TOTAL	\$566,700	\$566,700	\$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 SHULEM REALTY, LLC C/O FRANCOZ,D.', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 within One hundred eighty (180) 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 180 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.

8. If the subject property is sold to an unrelated party subsequent to the execution of the within Stipulation of Settlement but on or before the date the refund is to be paid as a result of the judgment entered in this case, defendant hereby waives the application of N.J.S.A. 54:4-134 and agrees that the refund shall be paid by check pursuant to paragraph 4.

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: 

MICHAEL I. SCHNECK, ESQ.

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____

Matthew O'Donnell, Esq.

DATED:

VENTURA, MIESOWITZ, KEOUGH & WARNER, P.C.

Daniel G. Keough, Esq., Attorney ID 021771983

783 Springfield Avenue

Summit, New Jersey 07901

(908)277-2410

Attorneys for Plaintiff

SPRINGFIELD RLTY C/O KAY MGMT., :

Plaintiff, :

vs. :

TOWNSHIP OF IRVINGTON, :

a Municipal Corporation of :

New Jersey, :

Defendant. :

TAX COURT OF NEW JERSEY

Docket No.: 004959-2014, 001024-2015,

006546-2016, 002175-2018

CIVIL ACTION

STIPULATION OF SETTLEMENT

(Without Affidavit)

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 be adjusted and a judgment be entered as follows:

Block: 344

Lot: 5

Street Address: 1301-1317 Springfield Ave.

Year(s): 2014, 2015 & 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,156,000	DOES	\$1,156,000
Impvts	\$ 451,000	NOT	\$ 344,000
Total	<u>\$ 1,607,000</u>	<u>APPLY</u>	<u>\$1,500,000</u>

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

Block: 344

Lot: 5

Street Address: 1301-1317 Springfield Ave.

Year(s): 2018

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,156,000	DOES	WITHDRAWN
Impvts	\$ 451,000	NOT	WITHDRAWN
Total	\$ 1,607,000	APPLY	WITHDRAWN

3. The undersigned have made such examination of the value and proper assessment of the property and have obtained such appraisal, 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 this 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.
4. Based on 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.
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 180 days of the date of entry of the Tax Court judgment.
6. The plaintiff expressly waives application of the Freeze Act to tax years 2017 and 2018, whether said Act applies as a matter of law or not.
7. The 2014, 2015 and 2016 tax overpayment refunds due as a result of the Judgments that will issue from the Tax Court based hereon will be made in the form of a check made payable to "Daniel G. Keough, Trustee" and sent to Mr. Keough.

VENTURA, MIESOWITZ, KEOUGH & WARNER, PC

By: Daniel G. Keough
Attorney for Plaintiff

By: _____

Attorney for Defendant

Dated: _____, 2018

SPIOTTI & ESPOSITO, P.C.
271 US Highway 46 - Suite F105-106
Fairfield, New Jersey 07004-2471
Phone (973) 396-4444 / Fax (973) 575-0272 / E-Mail jesposito@selawnj.com
Attorneys for Plaintiff

**THOMPSON, HARRY &
MUELLER, WALTER,**

Plaintiff,

v.

IRVINGTON TWP,

Defendant.

TAX COURT OF NEW JERSEY
Tax Court Dkt. No(s). 013619-2015 & 009748-2016

**Civil Action
Stipulation of Settlement**
(Local Property Tax)

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

Block 154	Lot 14	Unit Qualifier
Street Address 206 22ND ST.		Year 2015

	Original Assessment	County Tax Board Assessment	Requested Tax Court Judgment
Land	\$ 15,000	\$ 15,000	\$ 15,000
Improvements	\$ 290,000	\$ 290,000	\$ 290,000
Total	\$ 305,000	\$ 305,000	\$ 305,000

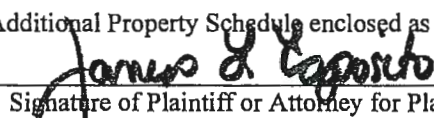
Block 154	Lot 14	Unit Qualifier
Street Address 206 22ND ST.		Year 2016

	Original Assessment	County Tax Board Assessment	Requested Tax Court Judgment
Land	\$ 15,000	\$ 15,000	\$ 15,000
Improvements	\$ 290,000	\$ 290,000	\$ 240,000
Total	\$ 305,000	\$ 305,000	\$ 255,000

☒ 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 2018, 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. Additional terms are included on the Additional Property Schedule enclosed as page 2.



Signature of Plaintiff or Attorney for Plaintiff
James L. Esposito, Esquire
SPIOTTI & ESPOSITO, P.C.

Date

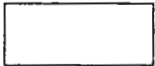
Signature of Attorney for Defendant
O'DONNELL MCCORD, P.C.

Stipulation of Settlement - Additional Property Schedule	Docket No(s):	013619-2015 & 009748-2016
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3. 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.
4. 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.
5. Plaintiff agrees to waive any interest that may be due from this settlement provided the refund resulting from the requested assessment is received within sixty (60) days from the date the Tax Court Management Office enters Judgment in this matter.
6. Any refund(s) due as a result of this Stipulation will be made payable to "Spiotti & Esposito, P.C. – Attorney Trust Account" and mailed to the attention of James L. Esposito, Esquire c/o Spiotti & Esposito, P.C. - 271 US Highway 46 - Suite F105-106, Fairfield, New Jersey 07004-2471.



Initials of Plaintiff or Attorney for Plaintiff acknowledging additional terms.



Initials of Attorney for Defendant acknowledging additional terms.