

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. **DRF 17-1212-70**

Date of Adoption **DECEMBER 12, 2017**

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

[Signature]
Legislative Research Officer

PRESENTED BY COUNCIL MEMBER **JONES**

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 ON THE ATTACHED LIST DATED DECEMBER 12, 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 December 12, 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	☒				INMAN	☒			
COX				☒	JONES, 2ND VICEPRESIDENT	☒			
FREDERIC	☒				LYONS, PRESIDENT				☒
DR. HUDLEY	☒								

Acting PRESIDENT OF COUNCIL *[Signature]* MUNICIPAL CLERK *[Signature]* DATE **DECEMBER 12 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 **DEC 12 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 ☒ DIR ☐ PUBLIC WORKS ☐ PURCHASING ☐ SEC ☐ PB/ZBA ☐ TRAFFIC ☐ ZONING ☒ OFF ☐ DLGS ☐ GNCD ☐ OTHER(S): Tax Appeal Counsel

O'DONNELL McCORD, P.C.

ATTORNEYS AT LAW

15 MOUNT KEMBLE AVENUE
MORRISTOWN, NEW JERSEY 07960

T: (973) 538-1230

F: (973) 538-3301

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

Attorney Id.: 028261994

* Member NJ and NY Bars

+ Member U.S. Tax Court

▪ Diplomate NJ Local Government Law

† Certified Public Accountant (NJ & NY)

PLEASE REPLY TO MORRISTOWN OFFICE

BERGEN COUNTY OFFICE266 HARRISTOWN ROAD
GLEN ROCK, NEW JERSEY 07452ESSEX COUNTY OFFICESEVEN HUTTON AVENUE
WEST ORANGE, NEW JERSEY 07052MONMOUTH COUNTY OFFICE1725 HIGHWAY 35, SUITE C
WALL, NEW JERSEY 07719

December 4, 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: 296 Ellis ZLT LLC v. Township of Irvington
Property: 296 Ellis Avenue, Block 141, Lot 2
Docket Nos.: 008541-2016; 007784-2017**901 Stuyvesant LLC v. Township of Irvington**
Property: 895 Stuyvesant Avenue, Block 352, Lot 23
Docket Nos.: 013779-2015; 008324-2016; 008305-2017**A.K. Mgmt LLC v. Township of Irvington**
Property: 88-96 Mill Road, Block 312, Lot 25
Docket Nos.: 012451-2015; 008552-2016; 007790-2017**A.U.J. Ventures, LLC v. Township of Irvington**
Property: 66-68 Newton Place C0001, Block 17, Lot 97, Unit C0001
Docket No.: 014708-2013**Brookville Holding, LLC v. Township of Irvington**
Property: 155 40th Street, Block 363.01, Lot 1.05
Docket Nos.: 004938-2015; 003283-2016; 002742-2017**CMS Investment Ventures, Inc. v. Township of Irvington**
Property: 484-486 Union Avenue, Block 244, Lot 26
Docket Nos.: 013750-2015; 009160-2016; 008815-2017**Crown Real Estate Holdings Inc v. Township of Irvington**
Properties: 66-68 Newton Place, Block 17, Lot 97, Qualifiers C0001-C0018
Docket Nos.: 010645-2014; 009768-2015; 008559-2016; 008781-2017

Dr. Chikezie Onyenso, LLC v. Township of Irvington
Property: 26 Union Avenue, Block 278, Lot 3
Docket No.: 013773-2015

Elmwood Prop. Inc. v. Township of Irvington
Property: 153-163 Elmwood Avenue, Block 374, Lot 3
Docket Nos.: 013445-2015; 009646-2016 008198-2017

Fogel 1350 Realty LLC v. Township of Irvington
Property: 1350 Springfield Avenue, Block 374, Lot 24
Docket Nos.: 013447-2015; 008380-2016; 008200-2017

Irvington Building Mgmt, LLC v. Township of Irvington
Property: 682-684 Chancellor Avenue, Block 251, Lot 18
Docket No.: 013464-2013

Irvington MB LLC v. Township of Irvington
Property: 296 Ellis Avenue, Block 141, Lot 2
Docket No.: 011019-2015

Jersey Plastic & Die Casting Co. v. Township of Irvington
Properties: 26 Selvage Street, Block 181, Lot 2
22 Selvage Street, Block 181, Lot 3
20 Selvage Street, Block 181, Lot 4
149 Shaw Avenue, Block 181, Lot 5
157 Shaw Avenue, Block 181, Lot 6
Docket Nos.: 012076-2014; 009174-2015; 008665-2016; 008063-2017

Leanna Homes, LLC v. Township of Irvington
Property: 1009 Chancellor Avenue, Block 364, Lot 1
Docket No.: 010694-2017

MB Properties NJ 12 LLC v. Township of Irvington
Property: 16-18 Harrison Place, Block 207, Lot 14
Docket Nos.: 011216-2016; 008466-2017

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, December 12, 2017.

Faheem J. Ra'Oof, CPA, CMFO
December 4, 2017
Page 3

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 W. O'DONNELL

MOD:jac

Attachments

cc: Harold E. Weiner, Township Clerk
Ramon Rivera, Esq.
Silvia Forbes, CTA

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 DECEMBER 12, 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 December 12, 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.

I HEREBY CERTIFY this to be a true and correct Resolution of the Township Council of the Township of Irvington and adopted on _____.

Approved:

Tony Vauss, Mayor

Attest:

Harold E. Wiener, Township Clerk

December 12, 2017

Taxpayer	Block	Lot	Qual.	Address	Class	Docket No.	Original		Tax Rate	Refund
							Assessment	Settled Assessment		
901 Stuyvesant LLC	352	23		895 Stuyvesant Avenue	4C	013779-2015 008324-2016 008305-2017	\$721,800 \$721,800 \$721,800	\$721,800 \$721,800 \$630,000	5.423% 5.552% 5.567%	\$0.00 \$0.00 \$5,110.51 \$5,110.51
A.K. Mgmt LLC	312	25		88-96 Mill Road	4C	012451-2015 008552-2016 007790-2017	\$763,200 \$763,200 \$763,200	\$763,200 \$730,000 \$680,000	5.423% 5.552% 5.567%	\$0.00 \$1,843.26 \$4,631.74 \$6,475.01
A.U.J. Ventures, LLC Crown Real Estate Holdings Inc	17 17	97 18 units 97 18 units		66-68 Newton Place 66-68 Newton Place	2 2	014708-2013 010645-2014 009768-2015 008559-2016 008781-2017 2018	\$450,000 \$238,800 \$238,800 \$238,800 \$238,800 \$171,240	\$210,000 \$238,800 \$238,800 \$210,000 \$195,000 \$171,240	3.51% 5.456% 5.423% 5.552% 5.567%	\$8,424.00 \$0.00 \$0.00 \$1,598.98 \$2,438.35 \$12,461.32
Brookville Holding, LLC	363.01	1.05		155 40th Street	4A	004938-2015 003283-2016 002742-2017 2018	\$10,074,800 \$10,074,800 \$10,074,800	\$10,074,800 \$9,750,000 \$9,500,000 \$9,000,000	5.423% 5.552% 5.567%	\$0.00 \$18,032.90 \$31,999.12
CMS Investment Ventures	244	26		484-486 Union Avenue	4C	013750-2015 009160-2016 008815-2017	\$430,500 \$430,500 \$430,500	\$400,000 \$350,000 \$300,000	5.423% 5.552% 5.567%	\$50,032.01 \$1,654.02 \$4,469.36 \$7,264.94 \$13,388.31
Dr. Chikezie Onyenso, LLC	278	3		26 Union Avenue	4A	013773-2015 2016 (dism.) 2017 (dism.) 2018	\$550,100 \$550,100 \$550,100	\$425,000 \$550,100 \$550,100 \$350,000	5.423% 5.552% 5.567%	\$6,784.17 \$0.00 \$0.00
Elmwood Prop. Inc.	374	3		153-163 Elmwood Avenue	4C	013445-2015 009646-2016 008198-2017	\$779,300 \$779,300 \$779,300	\$779,300 \$697,000 \$690,000 \$600,000	5.423% 5.552% 5.567%	\$6,784.17 \$0.00 \$4,569.30 \$4,971.33
Fogel 1350 Realty	374	24		1350 Springfield Avenue	4A	013447-2015 008380-2016 008200-2017 2018	\$420,800 \$420,800 \$420,800	\$420,800 \$375,000 \$375,000 \$350,000	5.423% 5.552% 5.567%	\$0.00 \$2,542.82 \$2,549.69
Irrington Building Mgmt, LLC	251	18		682-684 Chancellor Avenue	4A	013464-2013	\$760,000	\$700,000	3.51%	\$5,092.50 \$2,106.00 \$2,106.00
Irrington MB LLC 296 Ellis ZLT LLC	141 141	2 2		296 Ellis Avenue 296 Ellis Avenue	2 2	011019-2015 008541-2016	\$201,000 \$201,000	\$175,000 \$170,000	5.423% 5.552%	\$1,409.98 \$1,721.12

December 12, 2017

Jersey Plastic & Die Casting Co.	181	2	26 Selva Street	4B	007784-2017	\$201,000	\$170,000	5.567%	\$1,725.77	
					Total				\$4,856.87	
					012076-2014	\$357,500	\$357,500	5.456%	\$0.00	
					009174-2015	\$357,500	\$283,600	5.423%	\$4,007.60	
						008665-2016	\$357,500	\$268,800	5.552%	\$4,924.62
						008063-2017	\$357,500	\$239,200	5.567%	\$6,585.76
						2018		\$224,300		
						012076-2014	\$132,000	\$132,000	5.456%	\$0.00
	3		22 Selva Street	4B	009174-2015	\$132,000	\$112,600	5.423%	\$1,052.06	
					008665-2016	\$132,000	\$108,700	5.552%	\$1,293.62	
					008063-2017	\$132,000	\$100,900	5.567%	\$1,731.34	
					2018		\$97,100			
4		20 Selva Street	4B	012076-2014	\$88,000	\$88,000	5.456%	\$0.00		
				009174-2015	\$88,000	\$72,300	5.423%	\$851.41		
				008665-2016	\$88,000	\$69,000	5.552%	\$1,054.88		
				008063-2017	\$88,000	\$62,600	5.567%	\$1,414.02		
					2018		\$59,400			
					012076-2014	\$359,000	\$359,000	5.456%	\$0.00	
					009174-2015	\$359,000	\$284,700	5.423%	\$4,029.29	
					008665-2016	\$359,000	\$269,800	5.552%	\$4,952.38	
5		149 Shaw Avenue	4B	008063-2017	\$359,000	\$240,000	5.567%	\$6,624.73		
				2018		\$225,100				
				012076-2014	\$312,400	\$312,400	5.456%	\$0.00		
				009174-2015	\$312,400	\$246,800	5.423%	\$3,557.49		
6		157 Shaw Avenue	4B	008665-2016	\$312,400	\$233,700	5.552%	\$4,369.42		
				008063-2017	\$312,400	\$207,300	5.567%	\$5,850.92		
				2018		\$194,100				
				Total				\$52,299.54		
Leanna Homes, LLC	364	1	1009 Chancellor Avenue	4C	010694-2017	\$910,700	\$820,000	5.567%	\$5,049.27	
					Total				\$5,049.27	
MB Properties NJ 12 LLC	207	14	16-18 Harrison Place	2	011216-2016	\$162,600	\$162,600	5.552%	\$0.00	
					008466-2017	\$162,600	\$135,000	5.567%	\$1,536.49	
					Total				\$1,536.49	

TOTAL REFUNDS FOR PENDING SETTLEMENTS: \$174,732.63

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 901 Stuyvesant, LLC

901 STUYVESANT, LLC,	TAX COURT OF NEW JERSEY
Plaintiff,	Docket Number: 013779-2015
vs.	Docket Number: 008324-2016
	Docket Number: 008305-2017
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: 352 Lot: 23

Address: 895 Stuyvesant Avenue

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$205,200	\$205,200	\$205,200
IMPROVEMENT	\$516,600	\$516,600	\$516,600
TOTAL	\$721,800	\$721,800	\$721,800

Block: 352 Lot: 23

Address: 895 Stuyvesant Avenue

<u>Year: 2016</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$205,200	\$205,200	\$205,200
IMPROVEMENT	\$516,600	\$516,600	\$516,600
TOTAL	\$721,800	\$721,800	\$721,800

Block: 352 Lot: 23

Address: 895 Stuyvesant Avenue

<u>Year: 2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$205,200	\$205,200	\$205,200
IMPROVEMENT	\$516,600	\$516,600	\$424,800
TOTAL	\$721,800	\$721,800	\$630,000

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.

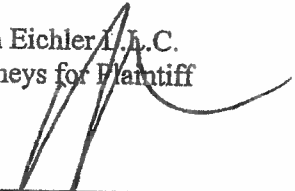
4. All refunds due as a result of the settlement set forth herein shall be payable to: "Brach Eichler L.L.C. and 901 Stuyvesant, LLC", and forwarded to Daniel J. Pollak.

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 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

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.: 012451-2015

DOCKET NO.: 008552-2016

DOCKET NO.: 007790-2017

A.K. MGMT 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: 312

LOT: 25

STREET ADDRESS: 88-96 MILL ROAD

Year: 2015

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$340,000	\$340,000	
IMPROVEMENTS	\$423,200	\$423,200	
TOTAL	\$763,200	\$763,200	WITHDRAWN

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$340,000	\$340,000	\$340,000
IMPROVEMENTS	\$423,200	\$423,200	\$390,000
TOTAL	\$763,200	\$763,200	\$730,000
Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$340,000	\$340,000	\$340,000
IMPROVEMENTS	\$423,200	\$423,200	\$340,000
TOTAL	\$763,200	\$763,200	\$680,000

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 A.K. MGMT LLC', 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.

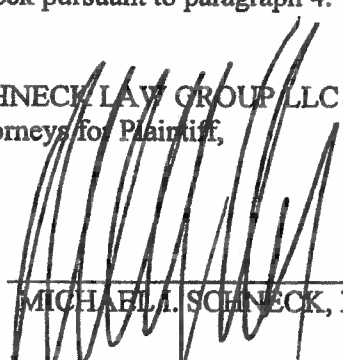
6. The parties agree that the property's 2018 total assessment shall be \$610,000 and further agree that either party shall have the right to file a tax appeal for the 2018 tax year to obtain a judgment to implement, enforce and/or confirm the \$610,000 assessment agreed upon herein. This agreement shall 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.

9. 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 L. SCHNECK, ESQ.

DATED: .

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

DATED:

INGLESINO, WEBSTER, WYCISKALA & TAYLOR, LLC
Owen T. Weaver, Esq. – NJ Attorney No. 001432010
600 Parsippany Road
Parsippany, New Jersey 07054
(973) 947-7111
Attorneys for Plaintiff

**CROWN REAL ESTATE HOLDINGS,
INC.,**

Plaintiffs,

v.

IRVINGTON TWP.,

Defendant.

TAX COURT OF NEW JERSEY

Civil Action

Docket Nos.: 009768-2015; 009286-2016;
008781-2017

STIPULATION OF SETTLEMENT

1. It is hereby stipulated and agreed that the Complaint and Counterclaim bearing docket number 009768-2015 shall be dismissed with prejudice.

2. It is hereby stipulation and agreed that the 2016 assessments of the following properties be adjusted and a Judgment entered as follows:

See attached 009286-2016 Condominium Schedule, attached as Exhibit A hereto.

3. It is hereby stipulation and agreed that the 2017 assessments of the following properties be adjusted and a Judgment entered as follows:

See attached 008781-2017 Condominium Schedule, attached as Exhibit B hereto.

4. 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 concurs.

5. 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.

6. As a result of the settlement, a refund shall be issued and no credits shall be applied to future payments unless taxes are delinquent. All refunds as a result of this settlement shall be payable to Inglesino, Webster, Wyciskala & Taylor, LLC, Attorney Trust Fund, 600 Parsippany Road, Suite 204, Parsippany, New Jersey 07054.

7. 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.

8. The parties agree that the properties' 2018 assessments shall be as reflected on 2018 Assessment Condominium Schedule, attached as Exhibit C hereto. The parties understand that the provisions set forth in this paragraph 8 regarding the 2018 assessments shall not be reflected in the Tax Court Judgments.

Attorney for Plaintiff

BY: /s/Owen T. Weaver
Owen T. Weaver, Esq.

Attorney for Defendant,

BY: _____

Dated:

EXHIBIT A

CONDOMINIUM SCHEDULE

Docket Number: 009286-2016

Block Lot Unit	Original Assessment	County Tax Board Judgment	*Requested Tax Court Judgment
-------------------	------------------------	------------------------------	----------------------------------

(*Note: Maintain a copy of the completed Condominium Schedule. If this matter is settled, complete the Requested Tax Court Judgment column and attach to the Stipulation of Settlement.)

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0001	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0002	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0003	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0004	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0005	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0006	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0007	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0008	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0009	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0010	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

CONDOMINIUM SCHEDULE

Docket Number: 009286-2016

Block Lot Unit	Original Assessment	County Tax Board Judgment	*Requested Tax Court Judgment
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(*Note: Maintain a copy of the completed Condominium Schedule. If this matter is settled, complete the Requested Tax Court Judgment column and attach to the Stipulation of Settlement.)

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00	\$ 0.00
Unit	C0011	Total	\$ \$5,000.00	\$ \$5,000.00	\$ \$5,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00	\$ 0.00
Unit	C0012	Total	\$ \$5,000.00	\$ \$5,000.00	\$ \$5,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,800.00	\$ 23,800.00	\$ 20,000.00
Unit	C0013	Total	\$ \$28,800.00	\$ \$28,800.00	\$ \$25,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,800.00	\$ 23,800.00	\$ 20,000.00
Unit	C0014	Total	\$ \$28,800.00	\$ \$28,800.00	\$ \$25,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 27,100.00	\$ 27,100.00	\$ 20,000.00
Unit	C0015	Total	\$ \$32,100.00	\$ \$32,100.00	\$ \$25,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,200.00	\$ 23,200.00	\$ 20,000.00
Unit	C0016	Total	\$ \$28,200.00	\$ \$28,200.00	\$ \$25,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,200.00	\$ 23,200.00	\$ 20,000.00
Unit	C0017	Total	\$ \$28,200.00	\$ \$28,200.00	\$ \$25,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 27,700.00	\$ 27,700.00	\$ 20,000.00
Unit	C0018	Total	\$ \$32,700.00	\$ \$32,700.00	\$ \$25,000.00

Block		Land	\$	\$	\$
Lot		Improvements	\$	\$	\$
Unit		Total	\$ \$0.00	\$ \$0.00	\$ \$0.00

Block		Land	\$	\$	\$
Lot		Improvements	\$	\$	\$
Unit		Total	\$ \$0.00	\$ \$0.00	\$ \$0.00

EXHIBIT B

CONDOMINIUM SCHEDULE

Docket Number: 008781-2017

Block Lot Unit	Original Assessment	County Tax Board Judgment	*Requested Tax Court Judgment
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(*Note: Maintain a copy of the completed Condominium Schedule. If this matter is settled, complete the Requested Tax Court Judgment column and attach to the Stipulation of Settlement.)

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0001	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0002	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0003	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0004	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0005	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0006	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0007	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0008	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0009	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

Block	17	Land	\$	5,000.00	\$	5,000.00	\$	5,000.00
Lot	97	Improvements	\$	0.00	\$	0.00	\$	0.00
Unit	C0010	Total	\$	\$5,000.00	\$	\$5,000.00	\$	\$5,000.00

CONDOMINIUM SCHEDULE

Docket Number: 008781-2017

Block Lot Unit			Original Assessment	County Tax Board Judgment	*Requested Tax Court Judgment
(*Note: Maintain a copy of the completed Condominium Schedule. If this matter is settled, complete the Requested Tax Court Judgment column and attach to the Stipulation of Settlement.)					
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00	\$ 0.00
Unit	C0011	Total	\$ \$5,000.00	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00	\$ 0.00
Unit	C0012	Total	\$ \$5,000.00	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,800.00	\$ 23,800.00	\$ 17,500.00
Unit	C0013	Total	\$ \$28,800.00	\$ \$28,800.00	\$ \$22,500.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,800.00	\$ 23,800.00	\$ 17,500.00
Unit	C0014	Total	\$ \$28,800.00	\$ \$28,800.00	\$ \$22,500.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 27,100.00	\$ 27,100.00	\$ 17,500.00
Unit	C0015	Total	\$ \$32,100.00	\$ \$32,100.00	\$ \$22,500.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,200.00	\$ 23,200.00	\$ 17,500.00
Unit	C0016	Total	\$ \$28,200.00	\$ \$28,200.00	\$ \$22,500.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,200.00	\$ 23,200.00	\$ 17,500.00
Unit	C0017	Total	\$ \$28,200.00	\$ \$28,200.00	\$ \$22,500.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 27,700.00	\$ 27,700.00	\$ 17,500.00
Unit	C0018	Total	\$ \$32,700.00	\$ \$32,700.00	\$ \$22,500.00
Block		Land	\$	\$	\$
Lot		Improvements	\$	\$	\$
Unit		Total	\$ \$0.00	\$ \$0.00	\$ \$0.00
Block		Land	\$	\$	\$
Lot		Improvements	\$	\$	\$
Unit		Total	\$ \$0.00	\$ \$0.00	\$ \$0.00

EXHIBIT C

CONDOMINIUM SCHEDULE

Docket Number: 2018 Assessment

Block Lot Unit		Original Assessment	County Tax Board Judgment	*Requested Tax Court Judgment
(*Note: Maintain a copy of the completed Condominium Schedule. If this matter is settled, complete the Requested Tax Court Judgment column and attach to the Stipulation of Settlement.)				
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0001	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0002	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0003	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0004	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0005	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0006	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0007	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0008	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0009	Total	\$ \$5,000.00	\$ \$5,000.00
Block	17	Land	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00
Unit	C0010	Total	\$ \$5,000.00	\$ \$5,000.00

CONDOMINIUM SCHEDULE

Docket Number: 2018 Assessment

Block Lot Unit	Original Assessment	County Tax Board Judgment	*Requested Tax Court Judgment
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(*Note: Maintain a copy of the completed Condominium Schedule. If this matter is settled, complete the Requested Tax Court Judgment column and attach to the Stipulation of Settlement.)

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00	\$ 0.00
Unit	C0011	Total	\$ \$5,000.00	\$ \$5,000.00	\$ \$5,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 0.00	\$ 0.00	\$ 0.00
Unit	C0012	Total	\$ \$5,000.00	\$ \$5,000.00	\$ \$5,000.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,800.00	\$ 23,800.00	\$ 13,540.00
Unit	C0013	Total	\$ \$28,800.00	\$ \$28,800.00	\$ \$18,540.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,800.00	\$ 23,800.00	\$ 13,540.00
Unit	C0014	Total	\$ \$28,800.00	\$ \$28,800.00	\$ \$18,540.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 27,100.00	\$ 27,100.00	\$ 13,540.00
Unit	C0015	Total	\$ \$32,100.00	\$ \$32,100.00	\$ \$18,540.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,200.00	\$ 23,200.00	\$ 13,540.00
Unit	C0016	Total	\$ \$28,200.00	\$ \$28,200.00	\$ \$18,540.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 23,200.00	\$ 23,200.00	\$ 13,540.00
Unit	C0017	Total	\$ \$28,200.00	\$ \$28,200.00	\$ \$18,540.00

Block	17	Land	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Lot	97	Improvements	\$ 27,700.00	\$ 27,700.00	\$ 13,540.00
Unit	C0018	Total	\$ \$32,700.00	\$ \$32,700.00	\$ \$18,540.00

Block		Land	\$	\$	\$
Lot		Improvements	\$	\$	\$
Unit		Total	\$ \$0.00	\$ \$0.00	\$ \$0.00

Block		Land	\$	\$	\$
Lot		Improvements	\$	\$	\$
Unit		Total	\$ \$0.00	\$ \$0.00	\$ \$0.00

JOSEPH RAGNO
022331979
WATERS, MCPHERSON, MCNEILL, P.C.
300 Lighting Way
Post Office Box 1560
Secaucus, New Jersey 07096
(201) 863-4400
Attorneys for Plaintiff

BROOKVILLE HOLDING, LLC,

Plaintiff,

vs.

TOWNSHIP OF IRVINGTON,

Defendant.

TAX COURT OF NEW JERSEY DOCKET

NUMBERS: 004938-2015
003283-2016
002742-2017

Civil Action

STIPULATION OF SETTLEMENT
(Without Affidavit)

Assigned 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: 363.01
Lot: 1.05
Street Address: 155 40th St.
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,590,000	N/A	\$ 1,590,000
Improvements	\$ 8,484,800	Direct	\$ 8,484,800
Total	\$10,074,800	Appeal	\$10,074,800

Block: 363.01
 Lot: 1.05
 Street Address: 155 40th St.
 Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,590,000	N/A	\$ 1,590,000
Improvements	\$ 8,484,800	Direct	\$ 8,160,000
Total	\$10,074,800	Appeal	\$ 9,750,000

Block: 363.01
 Lot: 1.05
 Street Address: 155 40th St.
 Year: 2017

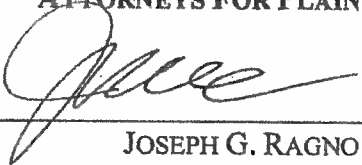
	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,590,000	N/A	\$ 1,590,000
Improvements	\$ 8,484,800	Direct	\$ 7,910,000
Total	\$10,074,800	Appeal	\$ 9,500,000

2. The parties agree that the assessed value of the subject property as of October 1, 2017 for tax year 2018 shall not exceed \$9,000,000. Plaintiff agrees that it will not appeal the 2018 assessment unless it exceeds \$9,000,000.
3. 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.
4. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer provided that the refund hereunder is paid within one hundred and eighty (180) days of the date of the Tax Court Judgment.

5. All refunds due as a result of the settlement set forth herein shall be made payable to **"Waters, McPherson, McNeill, P.C. attorneys for BROOKVILLE HOLDING, LCC** and forwarded to Waters, McPherson, McNeill within the timeframe stated in Paragraph Four (4) above.
6. 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.

WATERS, MCPHERSON, MCNEILL, PC
ATTORNEYS FOR PLAINTIFF

By: _____



JOSEPH G. RAGNO

Dated: _____

O'DONNELL MCCORD, P.C.
ATTORNEYS FOR DEFENDANT

By: _____

Dated: _____

1001122

MICHAEL A. VESPASIANO, ESQ.

331 Main Street

Chatham, NJ 07928

(973) 635-1100

Attorney ID No. 004341991

 CMS Investment Ventures, Inc.
 Plaintiff,

vs.

 Irvington Twp.
 Defendant.

 :
 : TAX COURT OF NEW JERSEY
 : Docket Nos. 013750-2015,
 : 009160-2016, 008815-2017
 :
 :
 : **Civil Action**
 : **STIPULATION OF SETTLEMENT**
 : (without Affidavit)
 :
 : Assigned Judge: Nugent
 : First Calendar Date: 10/2016
 :

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

Block: 244 Lot: 26

Year(s): 2015

Street Address: 484-486 Union Ave.

	<u>Original</u> <u>Assessment</u>	<u>County Tax Board</u> <u>Judgment</u>	<u>Requested Tax</u> <u>Court Judgment</u>
Land:	\$ 23,700	\$ 23,700	\$ 23,700
Impvts:	\$ 406,800	\$ 406,800	\$ 376,300
Total:	\$ 430,500	\$ 430,500	\$ 400,000

Block: 244 Lot: 26

Year(s): 2016

Street Address: 484-486 Union Ave.

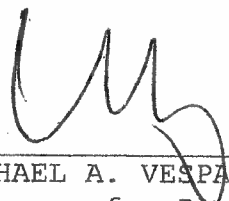
	<u>Original</u> <u>Assessment</u>	<u>County Tax Board</u> <u>Judgment</u>	<u>Requested Tax</u> <u>Court Judgment</u>
Land:	\$ 23,700	\$ 23,700	\$ 23,700
Impvts:	\$ 406,800	\$ 406,800	\$ 326,300
Total:	\$ 430,500	\$ 430,500	\$ 350,000

Block: 244 Lot: 26
 Year(s): 2017
 Street Address: 484-486 Union Ave.

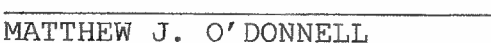
	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land: \$	23,700	\$ 23,700	\$ 23,700
Impvts: \$	406,800	\$ 406,800	\$ 276,300
Total: \$	430,500	\$ 430,500	\$ 300,000

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. 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. Refund shall be payable to "Michael A. Vespasiano, Attorney Trust Account".

Dated:


 MICHAEL A. VESPASIANO
 Attorney for Plaintiff

Dated:


 MATTHEW J. O'DONNELL
 Attorney for Defendant

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 Dr. Chikezie Onyenso, LLC

DR. CHIKEZIE ONYENSO, LLC,	TAX COURT OF NEW JERSEY
Plaintiff,	Docket Number: 013773-2015
vs.	<u>Civil Action</u>
TOWNSHIP OF IRVINGTON,	STIPULATION OF SETTLEMENT
Defendant.	(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: 278 Lot: 3
Address: 26 Union Ave.

<u>Year: 2015</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
LAND	\$383,200	\$383,200	\$383,200
IMPROVEMENT	\$166,900	\$166,900	\$41,800
TOTAL	\$550,100	\$550,100	\$425,000

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. The parties hereby agree that the total 2018 assessment of Block 278, Lot 3 shall not exceed \$350,000, and the taxpayer may only file an appeal in 2018 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, 2018 the Plaintiff shall also have the right to file an appeal to challenge the assessment.

5. The provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall not apply for tax years 2016 and 2017.

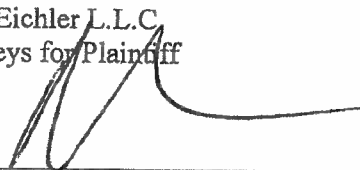
6. All refunds due as a result of the settlement set forth herein shall be payable to: "Brach Eichler L.L.C. and Dr. Chikezie Onyenso, LLC", and forwarded to Daniel J. Pollak.

7. 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.

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

SKOLOFF & WOLFE, P.C.

A PROFESSIONAL CORPORATION
293 EISENHOWER PARKWAY
LIVINGSTON, N.J. 07039
(973) 992-0900
ATTORNEYS FOR PLAINTIFF
SAUL A. WOLFE, ESQ.
ATTORNEY ID. 193501959

Plaintiff,

ELMWOOD PROP. INC.

*Vs.**Defendant,*

IRVINGTON TWP.

TAX COURT OF
NEW JERSEY*Docket Nos.:* 013445-2015,
009646-2016, 008198-2017**CIVIL ACTION****STIPULATION OF SETTLEMENT**

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

BLOCK: 374
LOT: 3
STREET ADDRESS: 153-163 Elmwood Avenue
YEAR: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$300,000	\$300,000	WITHDRAW
Impvts.:	\$479,300	\$479,300	
Total:	\$779,300	\$779,300	

YEAR: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$300,000	\$300,000	\$300,000
Impvts.:	\$479,300	\$479,300	\$397,000
Total:	\$779,300	\$779,300	\$697,000

YEAR: 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$300,000	\$300,000	\$300,000
Impvts.:	\$479,300	\$479,300	\$390,000
Total:	\$779,300	\$779,300	\$690,000

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 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.

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.

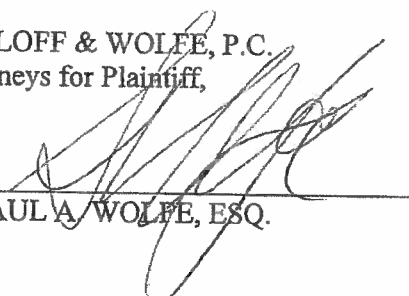
4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 180 days of the date of entry of the Tax Court judgment.

5. It is expressly understood that all refunds, together with any interest which may become due as a result of the judgment to be entered shall be made payable to "**ELMWOOD PROP. INC.**" and received by Skoloff & Wolfe, P.C., 293 Eisenhower Parkway, Livingston, New Jersey 07039 within 180 days from date of entry of judgment. The interest waiver in paragraph 4 shall be null and void in the event of failure to fully comply with the provisions of this paragraph, both as to the time and manner of making the payment.

6. As an intrinsic part of this settlement, it is agreed that the Assessor shall reduce the initial 2018 assessment from a total of \$779,300 to a total of \$600,000. In the event that the Assessor complies with this agreement, and the property does not sustain material loss or damage before January 1, 2018, taxpayer may file an appeal only for the purpose of obtaining a judgment affirming the assessment to which municipality will consent. In the event the Assessor fails to make the agreed change in the tax list for 2018, taxpayer may file a Complaint for correction of errors or otherwise to reduce the assessment to the agreed amount and the Municipality will consent to the entry of a judgment to effectuate the agreement to fix the 2018 assessment as set forth above, subject to modification in the event of material loss or damage prior to January 1, 2018.

7. All provisions of this settlement not contained within the judgment shall survive entry of judgment.

SKOLOFF & WOLFE, P.C.
Attorneys for Plaintiff,

By: 

SAUL A. WOLFE, ESQ.

Dated:

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

By: _____

MATTHEW J. O'DONNELL, ESQ.

Dated:

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SKOLOFF & WOLFE, P.C.
A PROFESSIONAL CORPORATION
293 EISENHOWER PARKWAY
LIVINGSTON, N.J. 07039
(973) 992-0900
ATTORNEYS FOR PLAINTIFF
DAVID B. WOLFE, ESQ.
ATTORNEY ID. 040732002

Plaintiff,

FOGEL 1350 REALTY LLC,

Vs.

TAX COURT OF
NEW JERSEY

Docket Nos. 013447-2015,
008380-2016 & 008200-2017

Defendant,

IRVINGTON.

CIVIL ACTION

STIPULATION OF SETTLEMENT

1. It is hereby stipulated and agreed that all of the above captioned complaints and counterclaims regarding the assessment of the following property be adjusted and a judgment be entered as follows:

BLOCK: 374
LOT: 24
STREET ADDRESS: 1350 Springfield Avenue
YEAR: 2015

	Original Assessment	County Board Judgment	Requested Court Judgment
Land:	\$145,200	\$145,200	WITHDRAWN
Impvts:	\$275,600	\$275,600	
Total:	\$420,800	\$420,800	

YEAR: 2016 and 2017

	Original Assessment	County Board Judgment	Requested Court Judgment
Land:	\$145,200	\$145,200	\$145,200
Impvts:	\$275,600	\$275,600	\$229,800
Total:	\$420,800	\$420,800	\$375,000

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 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.

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.

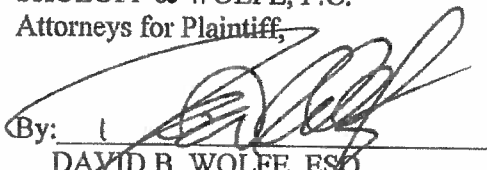
4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 180 days of the date of entry of the Tax Court judgment.

5. It is expressly understood that all refunds, together with any interest which may become due as a result of the judgment to be entered shall be made payable to "FOGEL REALTY 1350 LLC" and received by Skoloff & Wolfe, P.C., 293 Eisenhower Parkway, Livingston, New Jersey 07039 within 60 days from date of entry of judgment. The interest waiver in paragraph 4 shall be null and void in the event of failure to fully comply with the provisions of this paragraph, both as to the time and manner of making the payment.

6. As an intrinsic part of this settlement, it is agreed that the Assessor shall reduce the initial 2018 assessment from \$420,800 to a total of \$350,000. In the event that the Assessor complies with this agreement, and the property does not sustain material loss or damage before January 1, 2018, taxpayer may file an appeal only for the purpose of obtaining a judgment affirming the assessment to which municipality will consent. In the event the Assessor fails to make the agreed change in the tax list for 2018, taxpayer may file a Complaint for correction of errors or otherwise to reduce the assessment to the agreed amount and the Municipality will consent to the entry of a judgment to effectuate the agreement to fix the 2018 assessment as set forth above, subject to modification in the event of material loss or damage prior to January 1, 2018.

7. All provisions of this settlement not contained within the judgment shall survive entry of judgment.

SKOLOFF & WOLFE, P.C.
Attorneys for Plaintiff,

By: 
DAVID B. WOLFE, ESQ.

Dated:

O'DONNELL McCORD, PC
Attorneys for Defendant,

By: _____
MATTHEW J. O'DONNELL, 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.: 013464-2013

IRVINGTON BUILDING MGMT, 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: 251

LOT: 18

STREET ADDRESS: 682-684 CHANCELLOR AVE.

Year: 2014

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$180,000	\$180,000	\$180,000
IMPROVEMENTS	\$580,000	\$580,000	\$520,000
TOTAL	\$760,000	\$760,000	\$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 IRVINGTON BUILDING MGMT, LLC', 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.

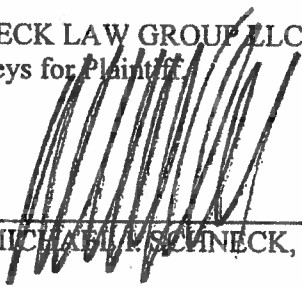
5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received pursuant to Paragraph 4 hereof within 180 days from the date of the entry of the Judgment.

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 P. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, 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

IRVINGTON MB LLC

DOCKET NO.: 011019-2015

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NO.: 008541-2016

DOCKET NO.: 007784-2017

296 ELLIS ZLT LLC

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON

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

BLOCK: 141

LOT: 2

STREET ADDRESS: 296 ELLIS AVE.

Year: 2015	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$14,300	\$14,300	\$14,300
IMPROVEMENTS	\$186,700	\$186,700	\$160,700
TOTAL	\$201,000	\$201,000	\$175,000

Year: 2016	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$14,300	\$14,300	\$14,300
IMPROVEMENTS	\$186,700	\$186,700	\$155,700
TOTAL	\$201,000	\$201,000	\$170,000

Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$14,300	\$14,300	\$14,300
IMPROVEMENTS	\$186,700	\$186,700	\$155,700
TOTAL	\$201,000	\$201,000	\$170,000

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 '296 ELLIS ZLT LLC', 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.

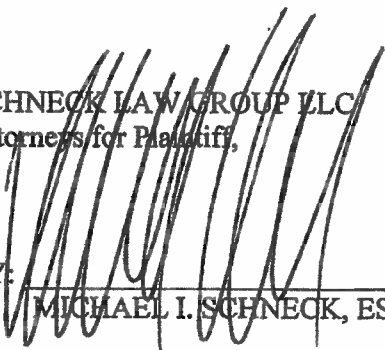
5. Statutory interest pursuant to N.J.S.A. 54:3-27.2 is waived by the taxpayer and shall not be paid on the condition the refund is received pursuant to Paragraph 4 hereof within 180 days from the date of the entry of the Judgment.

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.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____
Matthew O'Donnell, Esq.

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. 012076-2014, 009174-2015
008665-2016, 008063-2017
CIVIL ACTION

JERSEY PLASTIC & DIE CASTING CO.

Plaintiff,

STIPULATION OF SETTLEMENT

v.

ASSIGNED JUDGE:

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

IRVINGTON TOWNSHIP

First Calendar Date:

May 2015

Defendant.

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: 181

Lot: 2

Street Address: 26 Selvage Street

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	WITHDRAWN
Impvts.:	\$ 263,000	\$ 263,000	
Total:	\$ 357,500	\$ 357,500	

Block: 181

Lot: 3

Street Address: 22 Selvage Street

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 63,000	\$ 63,000	WITHDRAWN
Impvts.:	\$ 69,000	\$ 69,000	
Total:	\$ 132,000	\$ 132,000	

Block: 181

Lot: 4

Street Address: 20 Selvage Street

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 31,500	\$ 31,500	WITHDRAWN
Impvts.:	<u>\$ 56,500</u>	<u>\$ 56,500</u>	
Total:	\$ 88,000	\$ 88,000	

Block: 181

Lot: 5

Street Address: 149 Shaw Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	WITHDRAWN
Impvts.:	<u>\$ 264,500</u>	<u>\$ 264,500</u>	
Total:	\$ 359,000	\$ 359,000	

Block: 181

Lot: 6

Street Address: 157 Shaw Avenue

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 78,800	\$ 78,800	WITHDRAWN
Impvts.:	<u>\$ 233,600</u>	<u>\$ 233,600</u>	
Total:	\$ 312,400	\$ 312,400	

Block: 181

Lot: 2

Street Address: 26 Selvage Street

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	\$ 94,500
Impvts.:	\$ 263,000	\$ 263,000	\$ 189,100
Total:	\$ 357,500	\$ 357,500	\$ 283,600

Block: 181

Lot: 3

Street Address: 22 Selvage Street

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 63,000	\$ 63,000	\$ 63,000
Impvts.:	\$ 69,000	\$ 69,000	\$ 49,600
Total:	\$ 132,000	\$ 132,000	\$ 112,600

Block: 181

Lot: 4

Street Address: 20 Selvage Street

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 31,500	\$ 31,500	\$ 31,500
Impvts.:	\$ 56,500	\$ 56,500	\$ 40,800
Total:	\$ 88,000	\$ 88,000	\$ 72,300

Block: 181

Lot: 5

Street Address: 149 Shaw Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	\$ 94,500
Impvts.:	\$ 264,500	\$ 264,500	\$ 190,200
Total:	\$ 359,000	\$ 359,000	\$ 284,700

Block: 181

Lot: 6

Street Address: 157 Shaw Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 78,800	\$ 78,800	\$ 78,800
Impvts.:	\$ 233,600	\$ 233,600	\$ 168,000
Total:	\$ 312,400	\$ 312,400	\$ 246,800

Block: 181

Lot: 2

Street Address: 26 Selvage Street

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	\$ 94,500
Impvts.:	\$ 263,000	\$ 263,000	\$ 174,300
Total:	\$ 357,500	\$ 357,500	\$ 268,800

Block: 181
Lot: 3

Street Address: 22 Selvage Street

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 63,000	\$ 63,000	\$ 63,000
Impvts.:	\$ 69,000	\$ 69,000	\$ 45,700
Total:	\$ 132,000	\$ 132,000	\$ 108,700

Block: 181
Lot: 4

Street Address: 20 Selvage Street

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 31,500	\$ 31,500	\$ 31,500
Impvts.:	\$ 56,500	\$ 56,500	\$ 37,500
Total:	\$ 88,000	\$ 88,000	\$ 69,000

Block: 181
Lot: 5

Street Address: 149 Shaw Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	\$ 94,500
Impvts.:	\$ 264,500	\$ 264,500	\$ 175,300
Total:	\$ 359,000	\$ 359,000	\$ 269,800

Block: 181
Lot: 6

Street Address: 157 Shaw Avenue

Year(s): 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 78,800	\$ 78,800	\$ 78,800
Impvts.:	\$ 233,600	\$ 233,600	\$ 154,900
Total:	\$ 312,400	\$ 312,400	\$ 233,700

Block: 181
Lot: 2

Street Address: 26 Selvage Street

Year(s): 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	\$ 94,500
Impvts.:	\$ 263,000	\$ 263,000	\$ 144,700
Total:	\$ 357,500	\$ 357,500	\$ 239,200

Block: 181
Lot: 3

Street Address: 22 Selvage Street

Year(s): 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 63,000	\$ 63,000	\$ 63,000
Impvts.:	\$ 69,000	\$ 69,000	\$ 37,900
Total:	\$ 132,000	\$ 132,000	\$ 100,900

Block: 181

Lot: 4

Street Address: 20 Selvage Street

Year(s): 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 31,500	\$ 31,500	\$ 31,500
Impvts.:	\$ 56,500	\$ 56,500	\$ 31,100
Total:	\$ 88,000	\$ 88,000	\$ 62,600

Block: 181

Lot: 5

Street Address: 149 Shaw Avenue

Year(s): 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 94,500	\$ 94,500	\$ 94,500
Impvts.:	\$ 264,500	\$ 264,500	\$ 145,500
Total:	\$ 359,000	\$ 359,000	\$ 240,000

Block: 181

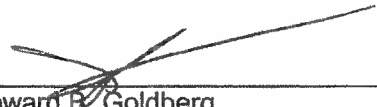
Lot: 6

Street Address: 157 Shaw Avenue

Year(s): 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 78,800	\$ 78,800	\$ 78,800
Impvts.:	\$ 233,600	\$ 233,600	\$ 128,500
Total:	\$ 312,400	\$ 312,400	\$ 207,300

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. 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 2018 property tax assessment shall be reduced to a total of \$224,300 for Lot 2, \$97,100 for Lot 3, \$59,400 for Lot 4, \$225,100 for Lot 5 and \$194,100 for Lot 6. Taxpayer(s) shall not be required to file 2018 appeal(s) to reflect said reductions. If the reduced 2018 assessments are not properly reflected, the assessor shall file timely appeals to correct same.



Howard B. Goldberg
Attorney for Plaintiff

Matthew J. O'Donnell
Attorney for Defendant

Dated:

Michael J. Donnelly, Esq.
Attorney ID No. 004641999
LASSER HOCHMAN, L.L.C.
Attorneys for Plaintiff
75 Eisenhower Parkway
Roseland, New Jersey 07068
(973) 226-2700

TAX COURT OF NEW JERSEY
DOCKET NO. 010694-2017

LEANNA HOMES, LLC,

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF IRVINGTON,

Defendant.

Assigned Judge: -
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: 364
Lot: 1
Street Address: 1009 Chancellor Avenue
Year: 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Tax Court Judgment</u>
Land:	\$ 400,000	\$ 400,000	\$ 400,000
Improvements:	\$ 510,700	\$ 510,700	\$ 420,000
Total:	\$ 910,700	\$ 910,700	\$ 820,000

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 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.

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 taxpayer shall not be paid provided the tax refund is paid within 60 days of the date of entry of the Tax Court Judgment.

LASSER HOCHMAN, L.L.C.

By: 
MICHAEL J. DONNELLY, ESQ.
Attorney for Plaintiff

TOWNSHIP OF IRVINGTON

By: _____
MATTHEW J. O'DONNELL, ESQ.
Attorney for Defendant

Dated: . . .

Michael A. Paff, Esq. (#024702003)
PAFF LAW FIRM
Post Office Box 6767
495 North Bridge Street
Bridgewater, New Jersey 08807
908.526.2192
Attorneys for Plaintiff

MB PROPERTIES NJ 12 LLC,

Plaintiff,

v.

IRVINGTON TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NOS.: 011216-2016

008466-2017

CIVIL ACTION

STIPULATION OF SETTLEMENT

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

Block: 207
Lot: 14
Street: 16-18 Harrison Place

<u>2016</u>	<u>Original</u>	<u>County Tax</u>	<u>Requested Tax</u>
	<u>Assessment</u>	<u>Board Judgment</u>	<u>Court Judgment</u>
Land:	\$ 27,800	\$ 27,800	\$ 27,800
Improvements:	\$ 134,800	\$ 134,800	\$ 134,800
Total:	\$ 162,600	\$ 162,600	\$ 162,600
<u>2017</u>	<u>Original</u>	<u>County Tax</u>	<u>Requested Tax</u>
	<u>Assessment</u>	<u>Board Judgment</u>	<u>Court Judgment</u>
Land:	\$ 27,800	\$ 27,800	\$ 27,800
Improvements:	\$ 134,800	\$ 134,800	\$ 107,200
Total:	\$ 162,600	\$ 162,600	\$ 135,000

2. The provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall not apply for 2018.

3. 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.

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(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

5. All refunds as a result of the settlement set forth herein are to be made payable to the taxpayer and forwarded to Michael A. Paff for MB Properties NJ 12 LLC at P.O. Box 6767, 495 N. Bridge St., Bridgewater, NJ 08807.

8. 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 in accordance with the foregoing.

Dated:

PAFF LAW FIRM



BY: _____
Michael A. Paff, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

BY: _____
Attorney for Defendant