

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. TA 19-1112-34

Date of Adoption NOVEMBER 12, 2019

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

Legislative Research Officer

PRESENTED BY COUNCIL MEMBER

COX

SECONDED BY

VICK

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 NOVEMBER 12, 2019, 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 November 12, 2019, have been challenged by the respective taxpayers; and

WHEREAS, each Block and Lot identified on the list dated November 12, 2019 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 Taxpayers have agreed to waive statutory interest, pursuant to N.J.S.A. 54:3-27.2, provided any refund resulting from settlement of these matters is paid within 180 days of judgment entered by the Tax Court; and

WHEREAS, the settlement of these matters on the list dated November 12, 2019 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.
BEASLEY					INMAN				
COX	X				VICK	X			
FREDERIC, 2ND VICE PRESIDENT	X				BURGESS, PRESIDENT	X			
HUDLEY, 1ST VICE PRESIDENT	X								

PRESIDENT OF COUNCIL [Signature] MUNICIPAL CLERK [Signature] DATE November 12, 2019

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

MUNICIPAL CLERK [Signature]

DATE NOV 12 2019

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 ☒ PB/ZBA ☒ TRAFFIC ☒ ZONING ☒ OFF ☒ DLGS ☒ GNCD ☒ OTHER(S):

SETTLEMENTS SUBMITTED FOR GOVERNING BODY APPROVAL

November 12, 2019

Taxpayer	Block	Lot	Qual.	Address	Class	Docket No.	Original Assessment	Settled Assessment	Tax Rate	Refund					
40th Sonic Holdings	352	4		128 40th Street	4C	007173-2015	\$1,285,600	\$1,285,600	5.423%	\$0.00					
						005083-2016	\$1,285,600	\$1,285,600	5.552%	\$0.00					
						004306-2017	\$1,285,600	\$1,100,000	5.675%	\$10,532.80					
						005623-2018	\$1,285,600	\$1,100,000	5.701%	\$10,581.06					
						004468-2019	\$1,285,600	\$1,100,000	5.814%	\$10,790.78					
1-3 Fuller Partners LLC							91	11	1 Fuller Place	4C	011021-2017	\$687,000	\$625,000	5.675%	\$3,518.50
											008322-2018	\$687,000	WITHDRAWN	5.701%	\$0.00
											009063-2019	\$687,000	WITHDRAWN	5.814%	\$0.00
										Total:				\$3,518.50	
54 Florence Ave LLC	375	1		54 Florence Avenue	4A	010619-2014	\$384,500	\$350,000	5.456%	\$1,882.32					
						009994-2015	\$384,500	\$350,000	5.423%	\$1,870.94					
										Total:				\$3,753.26	
705 Lyons LLC	277	1		705 Lyons Avenue	4A	009259-2017	\$211,800	\$181,000	5.675%	\$1,747.90					
	277	1 B02		705 Lyons Avenue	4A	009259-2017	\$41,100	\$41,100	5.675%	\$0.00					
										Total:				\$1,747.90	
Angel Sedak, LLC c/o Out Front Media (Billboard Owner)	344	16 B01		1253-55 Springfield Avenue		011058-2017	\$20,500	WITHDRAWN	5.675%	\$0.00					
	344	16 B02		1253-55 Springfield Avenue		011058-2017	\$20,500	WITHDRAWN	5.675%	\$0.00					
	344	16 B03		1253-55 Springfield Avenue		011058-2017	\$20,500	WITHDRAWN	5.675%	\$0.00					
	344	16 B04		1253-55 Springfield Avenue		011058-2017	\$20,500	WITHDRAWN	5.675%	\$0.00					
	344	16 B01		1253-55 Springfield Avenue	4A	010381-2018	\$20,500	\$16,000	5.701%	\$256.55					
						012262-2019	\$20,500	\$15,500	5.814%	\$290.70					
	344	16 B02		1253-55 Springfield Avenue	4A	010381-2018	\$20,500	\$16,000	5.701%	\$256.55					
						012262-2019	\$20,500	\$15,500	5.814%	\$290.70					
	344	16 B03		1253-55 Springfield Avenue	4A	010381-2018	\$20,500	\$16,000	5.701%	\$256.55					
						012262-2019	\$20,500	\$15,500	5.814%	\$290.70					
	344	16 B04		1253-55 Springfield Avenue	4A	010381-2018	\$20,500	\$16,000	5.701%	\$256.55					
						012262-2019	\$20,500	\$15,500	5.814%	\$290.70					
							Total:				\$2,188.98				
Belhseine, Mounia c/o Out Front Media	262	22 B02		695-697 Chancellor Avenue	4A	010378-2018	\$46,500	\$38,000	5.701%	\$484.59					
	262	22 B02		695-697 Chancellor Avenue	4A	012635-2019	\$46,500	\$35,000	5.814%	\$668.61					
							209	54.01	B01 1005 Clinton Avenue	4A	011073-2017	\$41,000	WITHDRAWN	5.675%	\$0.00
											012641-2019	\$41,000	\$32,500	5.814%	\$494.19
											011073-2017	\$10,100	WITHDRAW	5.675%	\$0.00
											012641-2019	\$10,100	\$7,500	5.814%	\$151.16
										Total:				\$1,153.20	
Fingal, S & Guillaume E & etals c/o Out Front Media (Billboard Owner)	195	1 B02		559 Chancellor Avenue	4A	010376-2018	\$20,500	\$16,000	5.701%	\$256.55					
						009618-2019	\$20,500	\$15,500	5.814%	\$290.70					
						010376-2018	\$20,500	\$16,000	5.701%	\$256.55					

TA 19-112-34

SETTLEMENTS SUBMITTED FOR GOVERNING BODY APPROVAL

November 12, 2019

GKS Property Management, LLC c/o Out Front Media	340	11 B01	1175-1181 Springfield Ave	4A	009618-2019	\$20,500	\$15,500	5.814%	\$290.70
					011076-2017	\$41,000	WITHDRAW	Total:	\$1,094.49
					010372-2018	\$41,000	\$35,000	5.701%	\$342.06
					012634-2019	\$41,000	\$32,500	5.814%	\$494.19
Greater Paterson Properties, LLC	207	28	111 Ellis Avenue	2	008618-2018	\$74,400	\$65,000	5.701%	\$836.25
					Total:			5.701%	\$535.89
I&S Invest Co. c/o CBS	375	21 B01	1304-1306 Springfield Ave	4A	011070-2017	\$20,500	WITHDRAW	Total:	\$535.89
					011891-2018	\$20,500	\$16,000	5.675%	\$0.00
					009638-2019	\$20,500	\$15,500	5.701%	\$256.55
					011070-2017	\$20,500	WITHDRAW	5.814%	\$290.70
K&C Mook Investments	153	1	648 18th Avenue	4A	011891-2018	\$20,500	\$16,000	5.675%	\$0.00
					009638-2019	\$20,500	\$15,500	5.701%	\$256.55
					Total:			5.814%	\$290.70
					013763-2015	\$298,200	\$272,200	Total:	\$1,094.49
M&B Polet c/o Out Front Media (Billboard Owner)	278	11 B01	1108 Clinton Avenue	4A	009170-2016	\$298,200	\$272,200	5.423%	\$1,409.98
					008827-2017	\$298,200	\$272,200	5.552%	\$1,443.52
					010176-2018	\$298,200	WITHDRAW	5.675%	\$1,475.50
					Total:			5.701%	\$0.00
Manor 45	87	5	43-45 Washington Avenue	4A	010377-2018	\$10,100	\$8,000	Total:	\$4,329.00
					009606-2019	\$10,100	\$7,500	5.701%	\$119.72
					Total:			5.814%	\$151.16
					006741-2014	\$1,471,400	\$1,125,000	5.456%	\$270.89
Mone Bia c/o Out Front Media	57	12 B01	866 18th Avenue	4A	004076-2015	\$1,471,400	\$950,000	5.456%	\$18,899.58
					004096-2016	\$1,471,400	\$950,000	5.423%	\$28,275.52
					003500-2017	\$1,471,400	\$900,000	5.552%	\$28,948.13
					Total:			5.675%	\$32,426.95
Morris, Basil & Morris, Eileen c/o Out Front Media (Billboard Owner)	209	20 B01	891 Springfield Avenue	4A	011065-2017	\$20,500	WITHDRAW	Total:	\$108,550.18
					010367-2018	\$20,500	\$16,000	5.675%	\$0.00
					009610-2019	\$20,500	\$15,500	5.701%	\$256.55
					Total:			5.814%	\$290.70
Outdoor Systems, Inc. c/o Out Front Media	242	4 B01	516-524 Union Ave-Old	4A	011896-2018	\$20,200	\$16,000	Total:	\$547.25
					012629-2019	\$20,200	\$15,500	5.701%	\$239.44
					Total:			5.814%	\$273.26
					011072-2017	\$32,400	WITHDRAW	Total:	\$512.70
	242	4 B02	516-524 Union Ave-Old	4A	010365-2018	\$32,400	\$24,000	5.675%	\$0.00
					009636-2019	\$32,400	\$23,000	5.701%	\$478.88
					011072-2017	\$32,400	WITHDRAW	5.814%	\$546.52
					010365-2018	\$32,400	\$24,000	5.675%	\$0.00
					009636-2019	\$32,400	\$23,000	5.701%	\$478.88
					Total:			5.814%	\$546.52
Total:									\$2,050.80

TOWNSHIP OF IRVINGTON

SETTLEMENTS SUBMITTED FOR GOVERNING BODY APPROVAL

November 12, 2019

Outfront Media Fairfield R. Est. Dept	360	2 B01	1170 Stuyvesant Avenue	011075-2017	\$20,500	WITHDRAW	5.675%	\$0.00
				010363-2018	\$20,500	\$16,000	5.701%	\$256.55
				012263-2019	\$20,500	\$15,500	5.814%	\$290.70
				Total:				\$547.25
Out Front Media Real Estate Dep	208	14 B01	917-925 Springfield Avenue	011066-2017	\$11,300	WITHDRAW	5.675%	\$0.00
				010366-2018	\$11,300	\$8,500	5.701%	\$159.63
				009624-2019	\$11,300	\$8,000	5.814%	\$191.86
				Total:				\$351.49
SBB Property	365	3	143-149 Prospect Avenue	013776-2015	\$345,600	\$320,000	5.423%	\$1,388.29
				009183-2016	\$345,600	\$320,000	5.552%	\$1,421.31
				008840-2017	\$345,600	WITHDRAW	5.675%	\$0.00
				010185-2018	\$345,600	WITHDRAW	5.701%	\$0.00
				010198-2019	\$345,600	WITHDRAW	5.814%	\$0.00
				Total:				\$2,809.60
Shiva Petroleum, Inc.	363.01	3	960 Chancellor Avenue	010190-2013	\$317,400	\$217,400	3.510%	\$3,510.00
				010622-2014	\$194,100	WITHDRAW	5.456%	\$0.00
				009996-2015	\$194,100	WITHDRAW	5.423%	\$0.00
				Total:				\$3,510.00
Solorzano, Paco c/o CBC c/o Out Front Media Out Front Media	227	17 B01	571 Chancellor Avenue	011064-2017	\$39,000	WITHDRAW	5.675%	\$0.00
				010371-2018	\$39,000	\$16,000	5.701%	\$1,311.23
				009631-2019	\$39,000	\$15,500	5.814%	\$1,366.29
				Total:				\$2,677.52
White Castle System, Inc.	186.02	10.01	478-488 Lyons Avenue	012562-2016	\$499,000	WITHDRAW	5.552%	\$0.00
				008970-2017	\$499,000	WITHDRAW	5.675%	\$0.00
				009944-2018	\$499,000	\$430,000	5.701%	\$3,933.69
				010089-2019	\$499,000	\$430,000	5.814%	\$4,011.66
				Total:				\$7,945.35

TOTAL REFUNDS: \$182,574.97

Leo P. Dugan III, Esq. (Attorney ID# 031762012)
FEINSTEIN RAISS KELIN BOOKER
& GOLDSTEIN LLC
290 W. Mt. Pleasant Avenue, Suite 1340
Livingston, New Jersey 07039
Tel: (973)-324-5400
Attorneys for Plaintiff

40th Sonic Holdings, LLC,

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY
DOCKET NOS. 007173-2015, 005083-2016,
004306-2017, 005623-2018
and 004468-2019

Civil Action

STIPULATION OF SETTLEMENT

PROPERTY: 128 40th Street
BLOCK 352 LOT 4

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

<i>YEAR: 2015</i>	<i><u>ORIGINAL</u></i> <i><u>ASSESSMENT</u></i>	<i><u>TAX COURT</u></i> <i><u>JUDGMENT</u></i>
LAND:	500,000	500,000
IMPRVT:	<u>785,600</u>	<u>785,600</u>
TOTAL:	1,285,600	1,285,600
<i>YEAR: 2016</i>	<i><u>ORIGINAL</u></i> <i><u>ASSESSMENT</u></i>	<i><u>TAX COURT</u></i> <i><u>JUDGMENT</u></i>
LAND:	500,000	500,000
IMPRVT:	<u>785,600</u>	<u>785,600</u>
TOTAL:	1,285,600	1,285,600
<i>YEAR: 2017</i>	<i><u>ORIGINAL</u></i> <i><u>ASSESSMENT</u></i>	<i><u>TAX COURT</u></i> <i><u>JUDGMENT</u></i>
LAND:	500,000	500,000
IMPRVT:	<u>785,600</u>	<u>600,000</u>
TOTAL:	1,285,600	1,100,000

<i>YEAR: 2018</i>	<u><i>ORIGINAL ASSESSMENT</i></u>	<u><i>TAX COURT JUDGMENT</i></u>
LAND:	500,000	500,000
IMPRVT:	<u>785,600</u>	<u>600,000</u>
TOTAL:	1,285,600	1,100,000

<i>YEAR: 2019</i>	<u><i>ORIGINAL ASSESSMENT</i></u>	<u><i>TAX COURT JUDGMENT</i></u>
LAND:	500,000	500,000
IMPRVT:	<u>785,600</u>	<u>600,000</u>
TOTAL:	1,285,600	1,100,000

2. The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax years 2020 and 2021 and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act year(s), subject to the Plaintiff's right to appeal in the Freeze Act years. No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s).

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 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 is waived by the taxpayer provided that the refund is paid within one hundred eighty (180) days after entry of Judgment and receipt of said Judgment by the municipality. All refunds as a result of the settlement set forth herein, if any, are to be made payable to "Feinstein Raiss Kelin Booker & Goldstein LLC Trust Account" and forwarded to Leo P. Dugan III, Esquire, Feinstein Raiss Kelin Booker & Goldstein LLC, 290 W. Mt. Pleasant Avenue, Suite 1340, Livingston, New Jersey 07039.

FEINSTEIN RAISS KELIN BOOKER
& GOLDSTEIN LLC

Dated: _____

By: _____

Leo P. Dugan III, Esquire
Attorneys for Plaintiff
40th Sonic Holdings, LLC

O'DONNELL McCORD, PC

Dated: _____

By: _____

Attorneys for Defendant
Township of Irvington

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

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

1-3 FULLER PARTNERS,LLC

TAX COURT OF NEW JERSEY

DOCKET NO.: 011021-2017

DOCKET NO.: 008322-2018

DOCKET NO.: 009063-2019

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: 91

LOT: 11

STREET ADDRESS: 1 FULLER PL.

Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$300,000	\$300,000	\$300,000
IMPROVEMENTS	\$387,000	\$387,000	\$325,000
TOTAL	\$687,000	\$687,000	\$625,000

Year: 2018	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$300,000	\$300,000	
IMPROVEMENTS	\$387,000	\$387,000	WITHDRAWN
TOTAL	\$687,000	\$687,000	

Year: 2019	ORIGINAL <u>ASSESSMENT</u>	COUNTY BOARD <u>JUDGMENT</u>	TAX COURT <u>JUDGMENT</u>
LAND	\$300,000	\$300,000	
IMPROVEMENTS	\$387,000	\$387,000	WITHDRAWN
TOTAL	\$687,000	\$687,000	

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 1-3 FULLER PARTNERS,LLC', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 pursuant to paragraph 5.

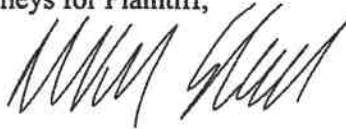
5. The taxpayer waives any interest payable on any refund to the taxpayer, pursuant to N.J.S.A. 54:3-27.2 and/or any other applicable law, provided said refund is paid by the earlier of: one (1) year from the date of the Township of Irvington's receipt of the last Tax Court Judgment issued in this matter; or one hundred eighty (180) days from the date of the Township of Irvington's receipt of bond proceeds from the local Finance Board, obtained in connection with said matter.

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

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

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:

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

54 FLORENCE AVE LLC,

Plaintiff,

vs.

TOWNSHIP OF IRVINGTON,

a Municipal Corporation of New Jersey,

Defendant.

TAX COURT OF NEW JERSEY

Docket No.: 010619-2014 & 009994-2015

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: 375

Lot: 1 Qual:

Street Address: 54 Florence Ave

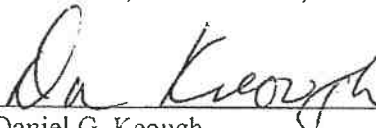
Year(s): 2014 and 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 23,700	\$ 23,700	\$ 23,700
Impvts	<u>\$360,800</u>	<u>\$360,800</u>	<u>\$326,300</u>
Total	<u>\$384,500</u>	<u>\$384,500</u>	<u>\$350,000</u>

2. 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.

3. 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.
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. The 2014 and 2015 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.
6. The plaintiff hereby waives the Freeze Act.

VENTURA, MIESOWITZ, KEOUGH & WARNER, PC

By: 
Daniel G. Keough
Attorney for Plaintiff

By: _____
Attorney for Defendant

Dated: _____, 2019

N:\BETH\DGK\StipSettlement\54FlorenceAve.Irvine

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

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.: 009259-2017

705 LYONS 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: 277

LOT: 1

STREET ADDRESS: 705 LYONS AVE.

Year: 2017

	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$67,500	\$67,500	\$67,500
IMPROVEMENTS	\$144,300	\$144,300	\$113,500
TOTAL	\$211,800	\$211,800	\$181,000

BLOCK: 277

LOT: 1 QUALIFIER: B02

STREET ADDRESS: 705 LYONS AVE.

Year: 2017	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$0	\$0	\$0
IMPROVEMENTS	\$41,100	\$41,100	\$41,100
TOTAL	\$41,100	\$41,100	\$41,100

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 705 LYONS LLC', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 pursuant to paragraph 5.

5. The taxpayer waives any interest payable on any refund to the taxpayer, pursuant to N.J.S.A. 54:3-27.2 and/or any other applicable law, provided said refund is paid by the earlier of: one (1) year from the date of the Township of Irvington's receipt of the last Tax Court Judgment issued in this matter; or one hundred eighty (180) days from the date of the Township of Irvington's receipt of bond proceeds from the local Finance Board, obtained in connection with said matter.

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

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

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: _____

MIYAKI I. SCHNECK, ESQ.

DATED:

TOWNSHIP OF IRVINGTON,
DEFENDANT

BY: _____

Matthew O'Donnell, Esq.

DATED:

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Angel Sedak, LLC c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Angel Sedek, LLC

c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011058-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 010381-2018

012262-2019

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: 344
Lot: 16
Qualified: B01
Address: 1253-55 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 20,500	\$ 20,500	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

Block: 344
 Lot: 16
 Qualified: B02
 Address: 1253-55 Springfield Ave

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

Block: 344
 Lot: 16
 Qualified: B03
 Address: 1253-55 Springfield Ave

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

Block: 344
 Lot: 16
 Qualified: B04
 Address: 1253-55 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

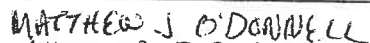
By: _____


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____


MATTHEW J. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Angelo Auto Sales, LLC

c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Belhseine, Mounia

c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.:

011068-2017

CIVIL ACTION

STIPULATION OF
SETTLEMENT

DOCKET No.:

010378-2018

012635-2019

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: 262

Lot: 22

Qualified: B02

Address: 695-697 Chancellor Ave

2017

Original
Assessment

County Board
Judgment

Requested
Assessment
Withdraw

Land: \$ 0

\$ 0

Improvements: \$ 46,500

\$ 46,500

Total: \$ 46,500

\$ 46,500

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 46,500</u>	<u>\$ 46,500</u>	<u>\$ 38,000</u>
Total:	\$ 46,500	\$ 46,500	\$ 38,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 46,500</u>	<u>\$ 46,500</u>	<u>\$ 35,000</u>
Total:	\$ 46,500	\$ 46,500	\$ 35,000

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: 
James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: MATTHEW J. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC
James T. Ryan III, Esq. – ID no. 024332010
350 Passaic Ave
Fairfield, NJ 07004
973-227-1912

Attorneys for Plaintiff

Balli, Sharon
c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Balli, Sharon
c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011073-2017

CIVIL ACTION

STIPULATION OF
SETTLEMENT

DOCKET No.: 010370-2018
012641-2019

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: 209
Lot: 54.01
Qualified: B01
Address: 1005 Clinton Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 41,000	\$ 41,000	
Total:	\$ 41,000	\$ 41,000	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	\$ 41,000	\$ 41,000	~~\$ 35,800~~
Total:	\$ 41,000	\$ 41,000	\$ 35,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	\$ 41,000	\$ 41,000	\$ 32,500
Total:	\$ 41,000	\$ 41,000	\$ 32,500

Block: 209
 Lot: 54.01
 Qualified: B02
 Address: 1005 Clinton Ave

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 10,100	\$ 10,100	
Total:	\$ 10,100	\$ 10,100	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	\$ 10,100	\$ 10,100	~~\$ 8,000~~
Total:	\$ 10,100	\$ 10,100	\$ 8,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	\$ 10,100	\$ 10,100	\$ 7,500
Total:	\$ 10,100	\$ 10,100	\$ 7,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

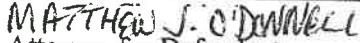
By: _____


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____


MATTHEW J. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Fingal, S & Guillaume, E & etals
c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Fingal, S & Guillaume, E & etals
c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.:

011074-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.:

010376-2018

009618-2019

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: 195
Lot: 1
Qualified: B02
Address: 559 Chancellor Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 20,500	\$ 20,500	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

Block: 195
Lot: 1
Qualified: B03
Address: 559 Chancellor Ave

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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.

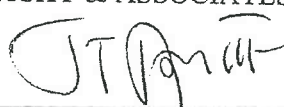
5. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

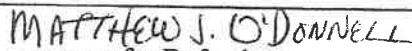
By: _____


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____


MATTHEW J. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

GKS Property Management LLC

c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

GKS Property Management LLC

c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011076-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 010372-2018
012634-2019

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: 340
Lot: 11
Qualified: B01
Address: 1175-1181 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 41,000	\$ 41,000	
Total:	\$ 41,000	\$ 41,000	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ 35,000</u>
Total:	\$ 41,000	\$ 41,000	\$ 35,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ 32,500</u>
Total:	\$ 41,000	\$ 41,000	\$ 32,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated:

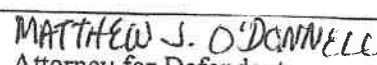
By:


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated:

By:


MATTHEW J. O'DONNELL
Attorney for Defendant

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, LLC

Greater Paterson Properties, LLC

Plaintiff,

vs.

Irvington Township

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 008618-2018

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**

Year: **2018**

	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.

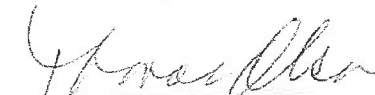
3. Based upon the foregoing, the undersigned represents to the Court that the above settlement will result in an assessment at the fair assessable value of the properties consistent with assessing practices generally applicable in the taxing district as required by law.

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, LLC

By: _____

By: 
THOMAS M. OLSON, ESQ.

Dated: _____

Dated: ' _____

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

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

I&S Invest Co. c/o CBS

c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

I&S Invest Co. c/o CBS

c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011070-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 011891-2018
009638-2019

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: 375
Lot: 21
Qualified: B01
Address: 1304-1306 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 20,500	\$ 20,500	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

Block: 375
 Lot: 21
 Qualified: B02
 Address: 1304-1306 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

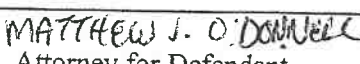
STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: 
James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: 
MATTHEW J. O'DONNELL
Attorney for Defendant

MICHAEL A. VESPASIANO, ESQ.
331 Main Street
Chatham, NJ 07928
(973) 635-1100
Attorney ID No. 004341991

K & C Mook Investments, LLC
Plaintiff,

vs.

Irvington Twp.
Defendant.

:
: TAX COURT OF NEW JERSEY
: Docket Nos. 013763-2015,
: 009170-2016, 008827-2017,
: 010176-2018
:
: Civil Action
: STIPULATION OF SETTLEMENT
: (without Affidavit)
:
: Assigned Judge: Nugent
: First Calendar Date: 07/2017
:

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

Block: 153 Lot: 1
Year: 2015, 2016, 2017
Street Address: 648 18th Ave.

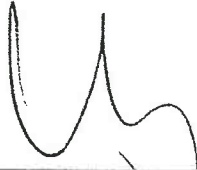
	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 16,800	\$ 16,800	\$ 16,800
Impvts:	\$ 281,400	\$ 281,400	\$ 255,400
Total:	\$ 298,200	\$ 298,200	\$ 272,200

Block: 153 Lot: 1
Year: 2018
Street Address: 648 18th Ave.

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 16,800	\$ 16,800	
Impvts:	\$ 281,400	\$ 281,400	WITHDRAW
Total:	\$ 298,200	\$ 298,200	

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) 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".
5. The Freeze Act shall not apply.

Dated: _____



MICHAEL A. VESPASIANO
Attorney for Plaintiff

Dated: _____

MATTHEW J. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

M. & B. Polet Corporation
c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

M. & B. Polet Corp
c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.:

011069-2017 *Closed*

CIVIL ACTION

STIPULATION OF
SETTLEMENT

DOCKET No.:

010377-2018

009606-2019

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: 278
Lot: 11
Qualified: B01
Address: 1108 Clinton Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	~~\$ 0~~	Withdraw
Improvements:	\$ 10,100	~~\$ 10,100~~	
Total:	\$ 10,100	~~\$ 10,100~~	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	<u>\$ 10,100</u>	<u>\$ 10,100</u>	<u>\$ 8,000</u>
Total:	\$ 10,100	\$ 10,100	\$ 8,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	<u>\$ 10,100</u>	<u>\$ 10,100</u>	<u>\$ 7,500</u>
Total:	\$ 10,100	\$ 10,100	\$ 7,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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.

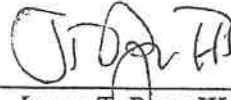
5. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: _____

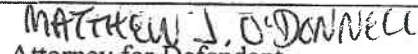


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____



Matthew J. O'Donnell
Attorney for Defendant

MICHAEL A. VESPASIANO, ESQ.

331 Main Street

Chatham, NJ 07928

(973) 635-1100

Attorney ID No. 004341991

Manor 45,

Plaintiff,

vs.

Irvington

Defendant.

:

: TAX COURT OF NEW JERSEY

: Docket Nos. 006741-2014,

: 004076-2015, 004096-2016,

: 003500-2017

:

: Civil Action

: STIPULATION OF SETTLEMENT

: (without Affidavit)

:

: Assigned Judge: Nugent

: First Calendar Date: 05/2015

:

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

Block: 87 Lot: 5

Year: 2014

Street Address: 43-45 Washington Ave.

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 223,100	\$ N/A	\$ 223,100
Impvts:	<u>\$1,248,300</u>	<u>\$ N/A</u>	<u>\$ 901,900</u>
Total:	\$1,471,400	\$ N/A	\$1,125,000

Block: 87 Lot: 5

Year: 2015, 2016

Street Address: 43-45 Washington Ave.

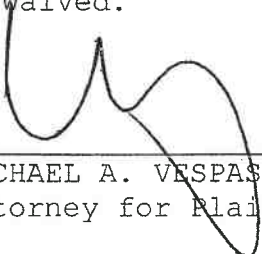
	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 223,100	\$ N/A	\$ 223,100
Impvts:	<u>\$1,248,300</u>	<u>\$ N/A</u>	<u>\$ 726,900</u>
Total:	\$1,471,400	\$ N/A	\$ 950,000

Block: 87 Lot: 5
 Year: 2017
 Street Address: 43-45 Washington Ave.

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 223,100	\$ N/A	\$ 223,100
Impvts:	<u>\$1,248,300</u>	<u>\$ N/A</u>	<u>\$ 676,900</u>
Total:	\$1,471,400	\$ N/A	\$ 900,000

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".
5. The Freeze Act is hereby waived.

Dated:



 MICHAEL A. VESPASIANO
 Attorney for Plaintiff

Dated:

 MATTHEW J. O'DONNELL
 Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Mone Bia Corporation

c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Mone Bia Corp

c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011065-2017

CIVIL ACTION

STIPULATION OF
SETTLEMENT

DOCKET No.: 010367-2018
009610-2019

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: 57
Lot: 12
Qualified: B01
Address: 866 18th Avenue

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 20,500	\$ 20,500	
Total:	\$ 20,500	\$ 20,500	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,000</u>
Total:	\$ 20,500	\$ 20,500	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 15,500</u>
Total:	\$ 20,500	\$ 20,500	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: _____

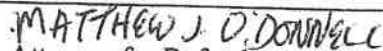


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____



MATTHEW J. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Morris, Basil & Morris, Eileen
c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Morris, Basil & Morris, Eileen
c/o Out Front Media (Billboard Owner),

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011056-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 011896-2018
012629-2019

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: 209
Lot: 20
Qualified: B01
Address: 891 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 20,200	\$ 20,200	
Total:	\$ 20,200	\$ 20,200	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,200</u>	<u>\$ 20,200</u>	<u>\$ 16,000</u>
Total:	\$ 20,200	\$ 20,200	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 20,200</u>	<u>\$ 20,200</u>	<u>\$ 15,500</u>
Total:	\$ 20,200	\$ 20,200	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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.

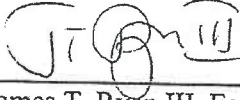
5. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____,

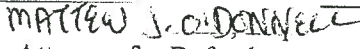
By: _____


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____


Matthew J. O'Donnell
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Outdoor Systems, Inc.

c/o Out Front Media,

Plaintiff,

v.

Township of Irvington,

Defendant.

Outdoor Systems, Inc.

c/o Out Front Media (Billboard Owner)

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011072-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 010365-2018
009636-2019

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: 242
Lot: 4
Qualified: B01
Address: 516-524 Union Ave - Old

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 32,400	\$ 32,400	
Total:	\$ 32,400	\$ 32,400	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 32,400</u>	<u>\$ 32,400</u>	<u>\$ 24,000</u>
Total:	\$ 32,400	\$ 32,400	\$ 24,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 32,400</u>	<u>\$ 32,400</u>	<u>\$ 23,000</u>
Total:	\$ 32,400	\$ 32,400	\$ 23,000

Block: 242
Lot: 4
Qualified: B02
Address: 516-524 Union Ave - Old

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 32,400</u>	<u>\$ 32,400</u>	
Total:	\$ 32,400	\$ 32,400	

<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 32,400</u>	<u>\$ 32,400</u>	<u>\$ 24,000</u>
Total:	\$ 32,400	\$ 32,400	\$ 24,000

<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 32,400</u>	<u>\$ 32,400</u>	<u>\$ 23,000</u>
Total:	\$ 32,400	\$ 32,400	\$ 23,000

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

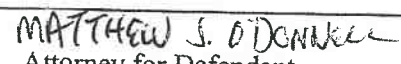
By: _____


James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____


MATTHEW S. O'DONNELL
Attorney for Defendant

STAVITSKY & ASSOCIATES LLC
James T. Ryan III, Esq. – ID no. 024332010
350 Passaic Ave
Fairfield, NJ 07004
973-227-1912
Attorneys for Plaintiff
Outfront Media Fairfield R. Est. Dept.

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011075-2017
010363-2018
012263-2019

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: 360
Lot: 2
Qualified: B01
Address: 1170 Stuyvesant Ave

<u>2017</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 20,200	\$ 20,200	
Total:	\$ 20,200	\$ 20,200	
<u>2018</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	\$ 20,200	\$ 20,200	\$ 16,000
Total:	\$ 20,200	\$ 20,200	\$ 16,000
<u>2019</u>	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
Improvements:	\$ 20,200	\$ 20,200	\$ 15,500
Total:	\$ 20,200	\$ 20,200	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: _____



James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: _____

Attorney for Defendant

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Out Front Media Real Estate Dep,

Plaintiff,

v.

Township of Irvington,

Defendant.

Out Front Media Real Estate Dep,

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011066-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 010366-2018
009624-2019

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
Qualified: B01
Address: 917-925 Springfield Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
<u>Improvements:</u>	<u>\$ 11,300</u>	<u>\$ 11,300</u>	
Total:	\$ 11,300	\$ 11,300	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ 8,500</u>
Total:	\$ 11,300	\$ 11,300	\$ 8,500

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ 8,000</u>
Total:	\$ 11,300	\$ 11,300	\$ 8,000

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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 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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: 
James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: MATTHEW J. O'DONNELL
Attorney for Defendant


MICHAEL A. VESPASIANO, ESQ.
331 Main Street
Chatham, NJ 07928
(973) 635-1100
Attorney ID No. 004341991

SBB Property, LLC
Plaintiff,

vs.

Irvington Twp.
Defendant.

:
: TAX COURT OF NEW JERSEY
: Docket Nos. 013776-2015,
: 009183-2016, 008840-2017,
: 010185-2018
:
: **Civil Action**
: **STIPULATION OF SETTLEMENT**
: (without Affidavit)
:
: Assigned Judge: Nugent
: First Calendar Date: 10/2016
:

010198-2019

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

Block: 365 Lot: 3
Year: 2015, 2016
Street Address: 143-149 Prospect Ave.

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 25,500	\$ 25,500	\$ 25,500
Impvts:	\$ 320,100	\$ 320,100	\$ 294,500
Total:	\$ 345,600	\$ 345,600	\$ 320,000

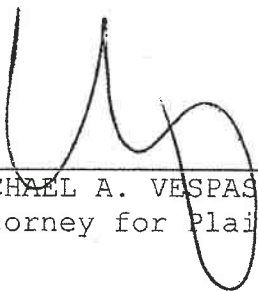
Block: 365 Lot: 3
Year: 2017, 2016
Street Address: 143-149 Prospect Ave.

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 25,500	\$ 25,500	
Impvts:	\$ 320,100	\$ 320,100	WITHDRAW
Total:	\$ 345,600	\$ 345,600	

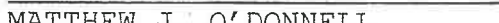
	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 25,500	\$ 25,500	
Impvts:	\$ 320,100	\$ 320,100	WITHDRAW
Total:	\$ 345,600	\$ 345,600	

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to enter into the stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.
3. Based upon the foregoing, the undersigned 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".
5. The Freeze Act shall not apply.

Dated:


 MICHAEL A. VESPASIANO
 Attorney for Plaintiff

Dated:


 MATTHEW J. O'DONNELL
 Attorney for Defendant

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

SHIVA PETROLEUM, INC.,

Plaintiff,

vs.

TOWNSHIP OF IRVINGTON,

a Municipal Corporation of

New Jersey,

Defendant.

TAX COURT OF NEW JERSEY

Docket No.: 010190-2013,

010622-2014 & 00996-2015

CIVIL ACTION

STIPULATION OF SETTLEMENT

(Without Affidavit)

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: 363.01

Lot: 3

Street Address: 960 Chancellor Ave.

Year(s): 2013

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 225,000	\$ 225,000	\$ 177,400
Impvts	\$ 92,400	\$ 92,400	\$ 40,000
Total	\$ 317,400	\$ 317,400	\$ 217,400

2. 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: 3

Street Address: 960 Chancellor Ave.

Year(s): 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
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Land	\$ 225,000	\$ 225,000	WITHDRAWN
Impvts	\$ 92,400	\$ 92,400	WITHDRAWN
Total	\$ 317,400	\$ 317,400	WITHDRAWN

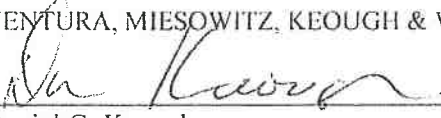
3. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment be entered as follows:

Block: 363.01
 Lot: 3
 Street Address: 960 Chancellor Ave.
 Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 225,000	\$ 225,000	WITHDRAWN
Impvts	\$ 92,400	\$ 92,400	WITHDRAWN
Total	\$ 317,400	\$ 317,400	WITHDRAWN

4. 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.
5. 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.
6. 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.
7. The 2013 tax overpayment refund due as a result of the Judgment 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: _____
 MATTHEW J. O'DONNELL
 Attorney for Defendant

Dated: _____, 2019

STAVITSKY & ASSOCIATES LLC

James T. Ryan III, Esq. – ID no. 024332010

350 Passaic Ave

Fairfield, NJ 07004

973-227-1912

Attorneys for Plaintiff

Solorzano, Paco c/o CBS
c/o Out Front Media

Plaintiff,

v.

Township of Irvington,

Defendant.

Solorzano, Paco c/o CBS
c/o Out Front Media (Billboard Owner)

Plaintiff,

v.

Township of Irvington,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET No.: 011064-2017

CIVIL ACTION

**STIPULATION OF
SETTLEMENT**

DOCKET No.: 011064-2017
010371-2018
009631-2019

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

Block: 227
Lot: 17
Qualified: B01
Address: 571 Chancellor Ave

<u>2017</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	Withdraw
Improvements:	\$ 39,000	\$ 39,000	
Total:	\$ 39,000	\$ 39,000	

<u>2018</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 16,000</u>
Total:	\$ 39,000	\$ 39,000	\$ 16,000

<u>2019</u>	<u>Original</u> <u>Assessment</u>	<u>County Board</u> <u>Judgment</u>	<u>Requested</u> <u>Assessment</u>
Land:	\$ 0	\$ 0	\$ 0
<u>Improvements:</u>	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 15,500</u>
Total:	\$ 39,000	\$ 39,000	\$ 15,500

2. This agreement shall apply to any assignees, tenants and successors in interest of the subject property.

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.

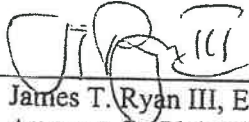
4. Based on the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the property consistent with assessing practices generally applicable in the taxing district as required by law.

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 refunds are paid within one hundred eighty (180) days of the date of the entry of the Tax Court judgment.

6. The refunds due as a result of this settlement will be made payable to Bruce J. Stavitsky, Esq. for the benefit of "Outfront Media" c/o Stavitsky & Associates, LLC, 350 Passaic Avenue, Fairfield, New Jersey 07004.

STAVITSKY & ASSOCIATES, LLC

Dated: _____

By: 
James T. Ryan III, Esq.
Attorney for Plaintiff

O'DONNELL McCORD, PC

Dated: _____

By: 
MATTHEW J. O'DONNELL
Attorney for Defendant

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,

WHITE CASTLE SYSTEMS, INC.

Vs.

Defendant,

IRVINGTON

TAX COURT OF
NEW JERSEY

Docket No. 012562-2016
008970-2017
00994-2018
010089-2019

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: 186.02
LOT: 10.01
STREET ADDRESS: 478-488 Lyons Avenue
YEAR: 2016 and 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Court Judgment</u>
Land:	\$139,100	\$139,100	Withdraw
Impvts:	\$359,900	\$359,900	
Total:	\$499,000	\$499,000	

YEAR: 2018 and 2019

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Court Judgment</u>
Land:	\$139,100	\$139,100	\$139,100
Impvts:	\$359,900	\$359,900	\$290,900
Total:	\$499,000	\$499,000	\$430,000

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.

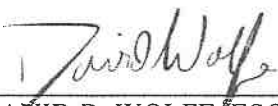
4. The Taxpayer waives any interest payable on any refund to the taxpayer, pursuant to N.J.S.A. 54:3-27.2 and/or any other applicable law, provided said refund is paid by the earlier of: one (1) year from the date of the Township of Irvington's receipt of the last Tax Court Judgment issued in this matter; or one-hundred and eighty (180) days from the date of the Township of Irvington's receipt of bond proceeds from the Local Finance Board, obtained in connection with said matter.

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 "WHITE CASTLE SYSTEMS INC." and received by Skoloff & Wolfe, P.C., 293 Eisenhower Parkway, Livingston, New Jersey 07039 in accordance with paragraph 4. 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. All provisions of this settlement not contained within the judgment shall survive entry of judgment.

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

Dated:

By: 
DAVID B. WOLFE, ESQ.

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

Dated:

By: _____
MATTHEW O'DONNELL, ESQ.