

Atty. ID No. 007711983
Blau & Blau
223-B Mountain Avenue
Springfield, NJ 07081
973-564-9003
Attorneys for Plaintiff

West Orange Township,

Plaintiff,

v.

Serruto Bldrs/R.D. Serruto

Defendant

Tax Court of New Jersey

**Docket No. 005500-2015
005346-2016**

Stipulation of Settlement

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

Block: 19
Lot: 46
Address: 86 Northfield Avenue
District: West Orange
Year: 2015

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,400,000		\$1,400,000
Improvement	\$2,819,000	Direct	\$2,819,000
Total	\$4,219,000	Appeal	\$4,219,000

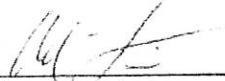
Block: 19
Lot: 46
Address: 86 Northfield Avenue
District: West Orange
Year: 2016

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,400,000		\$1,400,000
Improvement	\$2,819,000	Direct	\$3,100,000
Total	\$4,219,000	Appeal	\$4,500,000

The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax year 2017, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act Year. No Freeze Act year shall be the basis for application of the Freeze Act for any subsequent year. Plaintiff agrees that it will not file an appeal for the 2018 tax year, unless there is a material change in value as of the 2018 assessment date.

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

Charles E. Blau
Attorney for Plaintiff
Dated: July 19, 2016


Andrew D. Linden
Attorney for Defendant
Dated: 11/15/2016

Atty. ID No. 007711983
Blau & Blau
223-B Mountain Avenue
Springfield, NJ 07081
973-564-9003
Attorneys for Plaintiff

West Orange Township,

Plaintiff,

v.

Eagle Rock Terrace Inc.

Defendant

Tax Court of New Jersey

**Docket No. 005617-2015
005509-2016**

Stipulation of Settlement

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

Block: 112.02
Lot: 5
Address: 234 Eagle Rock Avenue
District: West Orange
Year: 2015

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,785,000		\$1,785,000
Improvement	\$3,790,500	Direct	\$3,790,500
Total	\$5,575,500	Appeal	\$5,575,500

Block: 112.02
Lot: 5
Address: 234 Eagle Rock Avenue
District: West Orange
Year: 2016

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,785,000		\$1,785,000
Improvement	\$3,790,500	Direct	\$4,015,000
Total	\$5,575,500	Appeal	\$5,800,000

The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax year 2017, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act year. No Freeze Act year shall be the basis for application of the Freeze Act for any subsequent year. Plaintiff agrees that it will not file an appeal for the 2018 tax year, unless there is a material change in value as of the 2018 assessment date.

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

Charles E. Blau
Attorney for Plaintiff
Dated: July 19, 2016



Andrew D. Linden
Attorney for Defendant
Dated: 11/12/2016

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. 004734-2015

T&E INDUSTRIES, INC

CIVIL ACTION

Plaintiff,

STIPULATION OF SETTLEMENT

v.

ORANGE CITY &
WEST ORANGE TOWNSHIP

ASSIGNED JUDGE:

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

First Calendar Date:

June 2016

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: 1301

Lot: 9

Street Address: 217 Watchung Avenue

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 599,400	DIRECT	\$ 599,400
Impvts.:	\$ 646,500	APPEAL	\$ 493,100
Total:	\$1,245,900		\$1,092,500

Block: 63

Lot: 23.01

Street Address: Standish Avenue Rear

Year(s): 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 269,500	DIRECT	\$ 217,500
Impvts.:	\$ 88,000	APPEAL	\$ 40,000
Total:	\$ 357,500		\$ 257,500

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. The parties agree that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax year(s) 2016, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to and a final disposition of this case and the entire controversy and of any actions pending or hereafter instituted by the parties concerning the assessment on the property referred to herein for said Freeze Act year(s). **No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s).**
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 **"HOWARD B. GOLDBERG, ATTORNEY"**, and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within sixty (60) days of the date of entry of judgment.
6. 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 sixty (60) days of the date of entry of judgment.

Howard B. Goldberg
Attorney for Plaintiff

Ernest R. Booker
Attorney for Defendant

Charles E. Blau
Attorney for Defendant

Dated: 10-26-2016

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. 015998-2012
009561-2013

T & E INDUSTRIES, INC

Plaintiff,

v.

WEST ORANGE TOWNSHIP

Defendant.

CIVIL ACTION

STIPULATION OF SETTLEMENT

ASSIGNED JUDGE:

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

First Calendar Date:

June 2013

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: 63

Lot: 23.01

Street Address: Standish Avenue Rear

Year(s): 2012

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 269,500	\$ 269,500	WITHDRAWN
Impvts.:	\$ 88,000	\$ 88,000	
Total:	\$ 357,500	\$ 357,500	

Block: 63

Lot: 23.01

Street Address: Standish Avenue Rear

Year(s): 2013

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$ 269,500	\$ 269,500	\$ 217,500
Impvts.:	\$ 88,000	\$ 88,000	\$ 40,000
Total:	\$ 357,500	\$ 357,500	\$ 257,500

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. The parties agree that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax year(s) 2014, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to and a final disposition of this case and the entire controversy and of any actions pending or hereafter instituted by the parties concerning the assessment on the property referred to herein for said Freeze Act year(s). **No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s).**
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 **"HOWARD B. GOLDBERG, ATTORNEY"**, and forwarded to Howard B. Goldberg, Esq., 33 Clinton Road, West Caldwell, New Jersey 07006, within sixty (60) days of the date of entry of judgment.
6. 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 sixty (60) days of the date of entry of judgment.



Howard B. Goldberg
Attorney for Plaintiff

Charles E. Blau
Attorney for Defendant

Dated: 10-26-2016

McKIRDY & RISKIN, PA
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, The Haberman Group, LP

The Haberman Group, LP

Plaintiff,

vs.

WEST ORANGE

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 002284-2010

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: 60

Lot: 8

Street Address: 65 Main Street

Years: 2010

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$ 178,000.00		\$ 178,000.00
Improvements	\$ <u>944,000.00</u>	N/A	\$ <u>831,800.00</u>
TOTAL	\$1,122,000.00	DIRECT APPEAL	\$1,009,800.00

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.

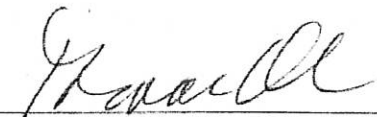
3. Based upon the foregoing, the undersigned represents to the Court that the above settlement will result in an assessment at the fair assessable value of the properties consistent with assessing practices generally applicable in the taxing district as required by law.

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

BLAU & BLAU
Attorneys for Defendant,
West Orange Township

McKIRDY & RISKIN, P.A.
Attorneys for Plaintiff(s),
The Haberman Group, LP

By: _____
CHARLES E. BLAU, ESQ.

By: 
THOMAS M. OLSON, ESQ.

Dated: November _____, 2016

Dated: November 8, 2016

McKIRDY & RISKIN, PA
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, The Haberman Group, LP

The Haberman Group, LP

Plaintiff,

vs.

West Orange Township

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 000762-2012
003980-2013

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: **60**

Lot: **8**

Street Address: **65 Main Street**

Years: **2012 & 2013**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$1,938,400.00		\$1,938,400.00
Improvements	<u>\$1,710,600.00</u>	N/A	<u>\$1,345,700.00</u>
TOTAL	\$3,649,000.00	DIRECT APPEAL	\$3,284,100.00

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. The parties agree that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax year 2014, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (*Freeze Act*) shall be applicable to and a final disposition of this and the entire controversy and of any actions pending or hereafter instituted by the parties concerning the assessment on the property referred to herein for said Freeze Act year. No Freeze Act year shall be the basis for the application of the Freeze Act for any subsequent year.

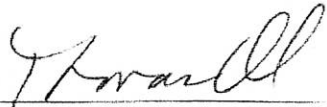
5. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 60 days of the date of entry of the Tax Court Judgment.

BLAU & BLAU
Attorneys for Defendant,
West Orange Township

McKIRDY & RISKIN, P.A.
Attorneys for Plaintiff(s),
The Haberman Group, LP

By: _____
CHARLES E. BLAU, ESQ.

Dated: November _____, 2016

By: _____
THOMAS M. OLSON, ESQ.

Dated: November 8, 2016

McKIRDY & RISKIN, PA
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, The Haberman Group, LP

The Haberman Group, LP

Plaintiff,

vs.

West Orange Township

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 006921-2015
001845-2016

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: **60**

Lot: **8**

Street Address: **65 Main Street**

Years: **2015 & 2016**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$1,938,400.00		\$1,938,400.00
Improvements	<u>\$1,710,600.00</u>	N/A	<u>\$1,345,700.00</u>
TOTAL	\$3,649,000.00	DIRECT APPEAL	\$3,284,100.00

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

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

BLAU & BLAU
Attorneys for Defendant,
West Orange Township

McKIRDY & RISKIN, P.A.
Attorneys for Plaintiff(s),
The Haberman Group, LP

By: _____
CHARLES E. BLAU, ESQ.

By: _____
THOMAS M. OLSON, ESQ.

Dated: November _____, 2016

Dated: November 8, 2016

McKIRDY & RISKIN, PA
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, Haberman West Orange Corp.

Haberman West Orange Corp.

Plaintiff,

vs.

West Orange Township

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 002288-2010
011092-2011
000763-2012
005895-2013

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: 60

Lot: 5

Street Address: 59 Main Street

Years: 2010

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$ 196,000.00		\$ 196,000.00
Improvements	<u>\$1,662,600.00</u>	N/A	<u>\$1,476,700.00</u>
TOTAL	\$1,858,600.00	DIRECT APPEAL	\$1,672,700.00

Block: 60

Lot: 5

Street Address: 59 Main Street

Years: 2011, 2012 and 2013

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$2,422,200.00		\$2,422,200.00
Improvements	<u>\$4,058,300.00</u>	N/A	<u>\$3,410,300.00</u>
TOTAL	\$6,480,500.00	DIRECT APPEAL	\$5,832,500.00

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.

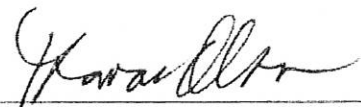
3. Based upon the foregoing, the undersigned represents to the Court that the above settlement will result in an assessment at the fair assessable value of the properties consistent with assessing practices generally applicable in the taxing district as required by law.

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

BLAU & BLAU
Attorneys for Defendant,
West Orange Township

McKIRDY & RISKIN, P.A.
Attorneys for Plaintiff(s),
Haberman West Orange Corp.

By: _____
CHARLES E. BLAU, ESQ.

By: _____
THOMAS M. OLSON, ESQ.

Dated: November _____, 2016

Dated: November 8, 2016

McKIRDY & RISKIN, PA
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, Haberman West Orange Corp.

Haberman West Orange Corp.

Plaintiff,

vs.

West Orange Township

Defendant.

TAX COURT OF NEW JERSEY

Docket No: 001273-2015

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: **60**

Lot: **5**

Street Address: **59 Main Street**

Years: **2015**

	ORIGINAL ASSESSMENT	COUNTY BOARD JUDGMENT	REQUESTED TAX COURT JUDGMENT
Land	\$2,422,200.00		\$2,422,200.00
Improvements	<u>\$3,074,900.00</u>	N/A	<u>\$2,525,200.00</u>
TOTAL	\$5,497,100.00	DIRECT APPEAL	\$4,947,400.00

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. The parties agree that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax years 2016 and 2017, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to and a final disposition of this and the entire controversy and of any actions pending or hereafter instituted by the parties concerning the assessment on the property referred to herein for said Freeze Act year. No Freeze Act year shall be the basis for the application of the Freeze Act for any subsequent year

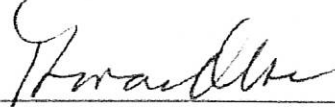
5. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 60 days of the date of entry of the Tax Court Judgment.

BLAU & BLAU
Attorneys for Defendant,
West Orange Township

McKIRDY & RISKIN, P.A.
Attorneys for Plaintiff(s),
Haberman West Orange Corp.

By: _____
CHARLES E. BLAU, ESQ.

Dated: November _____, 2016

By: 
THOMAS M. OLSON, ESQ.

Dated: November 8, 2016

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

TAX COURT OF NEW JERSEY

RA 10 ROONEY CIRCLE, LLC,

Plaintiff,

v.

WEST ORANGE TOWNSHIP,

Defendant.

DOCKET NOS.: 011045-2010,
005588-2011, 004247-2012,
005987-2013, 005171-2014,
000705-2015 and 002835-2016

Civil Action

STIPULATION OF SETTLEMENT

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

First Calendar Date:

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

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2010

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 528,000	Direct	\$ 528,000
Impvts	<u>\$1,183,300</u>	Appeal	<u>\$1,183,300</u>
Total	\$1,711,300		\$1,711,300

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2011

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$2,500,000	Direct	\$2,500,000
Impvts	<u>\$4,652,300</u>	Appeal	<u>\$4,652,300</u>
Total	\$7,152,300		\$7,152,300

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2012

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$2,500,000	Direct	\$2,500,000
Impvts	<u>\$4,652,300</u>	Appeal	<u>\$4,652,300</u>
Total	\$7,152,300		\$7,152,300

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2013

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$2,500,000	Direct	\$2,500,000
Impvts	<u>\$4,652,300</u>	Appeal	<u>\$4,265,500</u>
Total	\$7,152,300		\$6,765,500

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$2,500,000	Direct	\$2,500,000
Impvts	<u>\$4,652,300</u>	Appeal	<u>\$4,401,600</u>
Total	\$7,152,300		\$6,901,600

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$2,500,000	Direct	\$2,500,000
Impvts	<u>\$4,652,300</u>	Appeal	<u>\$4,045,800</u>
Total	\$7,152,300		\$6,545,800

Block: 155
Lot: 41.02
Street Address: 10 Rooney Circle
Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$2,500,000	Direct	\$2,500,000
Impvts	<u>\$4,652,300</u>	Appeal	<u>\$3,822,000</u>
Total	\$7,152,300		\$6,322,000

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

4. 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 West Orange's receipt of the last Tax Court Judgment issued in this matter; or sixty (60) days from the date of the Township of West Orange's receipt of bond proceeds from the Local Finance Board, obtained in connection with said matter.

5. All refunds as a result of the settlement set forth herein are to be made payable to the taxpayer and forwarded to Zipp Tannenbaum & Caccavelli, LLC, 280 Raritan Center Parkway, Edison, New Jersey 08837 in accordance with paragraph 4 hereof.

ZIPP TANNENBAUM & CACCAVELLI, LLC

BY: 

PETER J. ZIPP, ESQ.
Attorney for Plaintiff

BLAU & BLAU

BY: _____

CHARLES E. BLAU, ESQ.
Attorney for Defendant

Dated: _____

AMBER N. HEINZE, ESQ.
The Irwin Law Firm, P.A.
80 Main Street, Suite 410
West Orange, New Jersey 07052
Attorney ID 028372001
(973) 325-0191

THE OFFICES AT CRYSTAL LAKE
% COLLIERS

Plaintiff,

-v-

WEST ORANGE TOWNSHIP

Defendant

TAX COURT OF NEW JERSEY

Docket Nos. 008281-09 006379-10
008632-11, 008397-12
004203-13, 002930-14
& 005340-15

STIPULATION OF SETTLEMENT
(Without Affidavit)

Hon. Mary S. Brennan, 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: 107 Lot: 1.03
Year: 2009 & 2010
Street Address: 1 Boland Drive

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 869,300	DIRECT	\$ 869,300
Improvements	\$ 3,663,600	APPEAL	\$ 3,230,700
TOTAL	\$ 4,532,900		\$ 4,100,000

Block: 107 Lot: 1.03
Year: 2011
Street Address: 1 Boland Drive

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 5,670,000	DIRECT	\$ 5,670,000
Improvements	\$ 11,257,500	APPEAL	\$ 11,080,000
TOTAL	\$ 16,927,500		\$ 16,750,000

Block: 107 Lot: 1.03
Year: 2012 & 2013
Street Address: 1 Boland Drive

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 5,670,000	DIRECT	\$ 5,670,000
Improvements	\$ 11,257,500	APPEAL	\$ 10,330,000
TOTAL	\$ 16,927,500		\$ 16,000,000

Block: 107 Lot: 1.03
Year: 2014
Street Address: 1 Boland Drive

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 5,670,000	DIRECT	\$ 5,670,000
Improvements	\$ 10,257,500	APPEAL	\$ 9,830,000
TOTAL	\$ 15,927,500		\$ 15,500,000

Block: 107 Lot: 1.03
Year: 2015
Street Address: 1 Boland Drive

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 5,670,000	DIRECT	\$ 5,670,000
Improvements	\$ 9,330,000	APPEAL	\$ 9,330,000
TOTAL	\$ 15,000,000		\$ 15,000,000

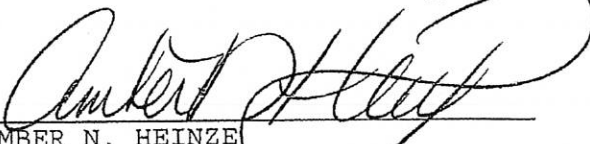
2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) as they deem necessary and appropriate for the purpose of enabling them to 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. Taxpayer waived interest on the condition said refund is paid by the earlier of one year from the date of the Township of West Orange's receipt of the last Tax Court Judgment issued in this matter or sixty days from the date of the Township of West Orange's receipt of bond proceeds from the local Finance Board.

5. All tax over-payments and interest shall be by refund check made jointly payable to "The Irwin Law Firm Attorney Trust Account F.B.O. The Offices at Crystal Lake & Colliers, Plaintiff" without any offsets or deductions whatsoever for any unpaid taxes or municipal charges for tax years subsequent to the tax years covered by this Stipulation.

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


AMBER N. HEINZE
Attorney for Plaintiff

Dated: October 27, 2016

CHARLES BLAU
Attorney for Defendant

Dated:

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

TAX COURT OF NEW JERSEY

RA 200 EXECUTIVE DR, LLC,
Plaintiff,

v.

WEST ORANGE TOWNSHIP,
Defendant.

DOCKET NOS.: 011043-2010
005605-2011, 004248-2012,
006963-2013, 004935-2014,
000701-2015 and 002824-2016

Civil Action

STIPULATION OF SETTLEMENT

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

First Calendar Date:

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

Block: 155
Lot: 42.02
Street Address: 200 Executive Dr
Year: 2010

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 822,000	Direct	\$ 822,000
Impvts	<u>\$1,947,900</u>	Appeal	<u>\$1,947,900</u>
Total	\$2,769,900		\$2,769,900

Block: 155
Lot: 42.02
Street Address: 200 Executive Dr
Year: 2011

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$ 7,499,900
Impvts	<u>\$ 4,068,200</u>	Appeal	<u>\$ 4,068,200</u>
Total	\$11,568,100		\$11,568,100

Block: 155
 Lot: 42.02
 Street Address: 200 Executive Dr
 Year: 2012

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$ 7,499,900
Impvts	<u>\$ 4,068,200</u>	Appeal	<u>\$ 4,068,200</u>
Total	\$11,568,100		\$11,568,100

Block: 155
 Lot: 42.02
 Street Address: 200 Executive Dr
 Year: 2013

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$ 7,499,900
Impvts	<u>\$ 4,068,200</u>	Appeal	<u>\$ 2,922,700</u>
Total	\$11,568,100		\$10,422,600

Block: 155
 Lot: 42.02
 Street Address: 200 Executive Dr
 Year: 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$ 7,499,900
Impvts	<u>\$ 4,068,200</u>	Appeal	<u>\$ 3,132,300</u>
Total	\$11,568,100		\$10,632,200

Block: 155
Lot: 42.02
Street Address: 200 Executive Dr
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$ 7,499,900
Impvts	<u>\$ 4,068,200</u>	Appeal	<u>\$ 2,584,100</u>
Total	\$11,568,100		\$10,084,000

Block: 155
Lot: 42.02
Street Address: 200 Executive Dr
Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 4,068,200</u>	Appeal	<u>\$2,239,800</u>
Total	\$11,568,100		\$9,739,700

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

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

4. 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 West Orange's receipt of the last Tax Court Judgment issued in this matter; or sixty (60) days from the date of the Township of West Orange's receipt of bond proceeds from the Local Finance Board, obtained in connection with said matter.

5. All refunds as a result of the settlement set forth herein are to be made payable to the taxpayer and forwarded to Zipp Tannenbaum & Caccavelli, LLC, 280 Raritan Center Parkway, Edison, New Jersey 08837 in accordance with paragraph 4 hereof.

ZIPP TANNENBAUM & CACCAVELLI, LLC

BY:



PETER J. ZIPP, ESQ.
Attorney for Plaintiff

BLAU & BLAU

BY:

CHARLES E. BLAU, ESQ.
Attorney for Defendant

Dated:

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

TAX COURT OF NEW JERSEY

RA 100 EXECUTIVE DR, LLC,

Plaintiff,

v.

WEST ORANGE TOWNSHIP,

Defendant.

DOCKET NOS.: 005592-2011
004246-2012, 005992-2013
005176-2014, 000704-2015 and
002838-2016

Civil Action

STIPULATION OF SETTLEMENT

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

First Calendar Date:

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

Block: 155
Lot: 40.02
Street Address: 100 Executive Dr
Year: 2011

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 7,827,100</u>	Appeal	<u>\$1,993,300</u>
Total	\$15,327,000		\$9,493,200

Block: 155
Lot: 40.02
Street Address: 100 Executive Dr
Year: 2012

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 7,827,100</u>	Appeal	<u>\$1,537,600</u>
Total	\$15,327,000		\$9,037,500

Block: 155
Lot: 40.02
Street Address: 100 Executive Dr
Year: 2013

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 2,650,400</u>	Appeal	<u>\$8,262,300</u>
Total	\$10,150,300		\$9,062,200

Block: 155
Lot: 40.02
Street Address: 100 Executive Dr
Year: 2014

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 2,650,400</u>	Appeal	<u>\$1,744,600</u>
Total	\$10,150,300		\$9,244,500

Block: 155
Lot: 40.02
Street Address: 100 Executive Dr
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 2,650,400</u>	Appeal	<u>\$1,267,900</u>
Total	\$10,150,300		\$8,767,800

Block: 155
Lot: 40.02
Street Address: 100 Executive Dr
Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 7,499,900	Direct	\$7,499,900
Impvts	<u>\$ 2,650,400</u>	Appeal	<u>\$ 968,500</u>
Total	\$10,150,300		\$8,468,400

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

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

4. 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 West Orange's receipt of the last Tax Court Judgment issued in this matter; or sixty (60) days from the date of the Township of West Orange's receipt of bond proceeds from the Local Finance Board, obtained in connection with said matter.

5. All refunds as a result of the settlement set forth herein are to be made payable to the taxpayer and forwarded to Zipp Tannenbaum & Caccavelli, LLC, 280 Raritan Center Parkway, Edison, New Jersey 08837 in accordance with paragraph 4 hereof.

ZIPP TANNENBAUM & CACCAVELLI, LLC

BY:



PETER J. ZIPP, ESQ.
Attorney for Plaintiff

BLAU & BLAU

BY:

CHARLES E. BLAU, ESQ.
Attorney for Defendant

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.: 004994-2012
DOCKET NO.: 000326-2013
DOCKET NO.: 003108-2014
DOCKET NO.: 000913-2015

MAYFAIR FARMS HOLDING CORP.

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT
(Without Affidavit)

TOWNSHIP OF WEST ORANGE

Defendant.

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

BLOCK: 152.24

LOT: 1445.01

STREET ADDRESS: 481 EAGLE ROCK AVENUE

Year: 2012	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$4,095,000		\$4,095,000
IMPROVEMENTS	\$3,478,700	Direct Appeal	\$2,721,330
TOTAL	\$7,573,700		\$6,816,330

Year: 2013	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$4,095,000		\$4,095,000
IMPROVEMENTS	\$3,478,700	Direct Appeal	\$2,721,330
TOTAL	\$7,573,700		\$6,816,330

BLOCK: 152.01

LOT: 1445.01

STREET ADDRESS: 481 EAGLE ROCK AVENUE

Year: 2014	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$4,095,000		\$4,095,000
IMPROVEMENTS	\$3,478,700	Direct Appeal	\$2,721,330
TOTAL	\$7,573,700		\$6,816,330

Year: 2015	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$4,095,000		\$4,095,000
IMPROVEMENTS	\$3,478,700	Direct Appeal	\$2,721,330
TOTAL	\$7,573,700		\$6,816,330

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 MAYFAIR FARMS HOLDING CORP.', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 within sixty (60) days of the date of the Judgment.

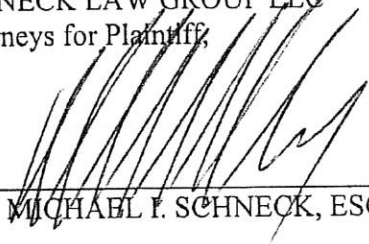
5. The parties agree that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax year 2016, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to tax year 2016 and a final disposition of this case and the entire controversy and of any actions pending or hereafter instituted by the parties concerning the assessment on the propert(ies) referred to herein for said Freeze Act year. No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s).

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

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

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

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: 

MICHAEL I. SCHNECK, ESQ.

DATED:

11/18/16

TOWNSHIP OF WEST ORANGE,
DEFENDANT

BY: _____

Charles E. Blau, Esq.

DATED:

THE DAVIDSON LEGAL GROUP, LLC

Peter L. Davidson, Esq.

Attorney NJ ID 042381991

154 South Livingston Avenue, Suite 207

Livingston, New Jersey 07039

Tel. (973) 422 0115

Fax (973) 422 0117

BREA WEST ORANGE LLC % EMERITUS CORP

Plaintiff

v.

WEST ORANGE TOWNSHIP

Defendant

BREA WO LLC % BROOKDALE INC

Plaintiff

v.

WEST ORANGE TOWNSHIP

Defendant

TAX COURT OF NEW JERSEY

DOCKET NO.: 007956-2014

**STIPULATION OF SETTLEMENT
(Without Affidavit)**Assigned Judge: Hon. Christine M. Nugent,
J.T.C.

TAX COURT OF NEW JERSEY

DOCKET NOS.: 001477-2015,
002452-2016**STIPULATION OF SETTLEMENT
(Without Affidavit)**Assigned Judge: Hon. 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: 82.03 Lot: 27

Year: 2014

Street Address: 510-520 Prospect Ave.

2014	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$7,470,000	N/A	\$7,470,000
Improvements	\$7,530,000	N/A	\$6,030,000
TOTAL	\$15,000,000	N/A	\$13,500,000

Block: 82.03 Lot: 27
Year: 2015
Street Address: 510-520 Prospect Ave.

2015	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$7,470,000	N/A	\$7,470,000
Improvements	\$7,530,000	N/A	\$6,030,000
TOTAL	\$15,000,000	N/A	\$13,500,000

Block: 82.03 Lot: 27
Year: 2016
Street Address: 510-520 Prospect Ave.

2016	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$7,470,000	N/A	\$7,470,000
Improvements	\$7,530,000	N/A	\$6,030,000
TOTAL	\$15,000,000	N/A	\$13,500,000

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. Pre-judgment interest is waived on the condition that this Stipulation of Settlement is signed by counsel for the municipal defendant and forwarded to the Tax Court of New Jersey within 45 days of receiving Council approval and provided the refund is received within 60 Days hereof from the date of the entry of judgment.

5. All tax over-payments and interest shall be by refund check made jointly payable to "BREA WEST ORANGE LLC % EMERITUS CORP/BREA WO LLC % BROOKDALE INC" as Plaintiff and THE DAVIDSON LEGAL GROUP, LLC, as attorney for, "BREA WEST ORANGE LLC % EMERITUS CORP/BREA WO LLC % BROOKDALE INC" as Plaintiff, without any offsets or deductions whatsoever for any unpaid taxes or municipal charges for tax years subsequent to the tax years covered by this Stipulation.

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

Dated: October 28, 2016



PETER L. DAVIDSON, ESQ.
Attorney for Plaintiff
BREA WEST ORANGE LLC % EMERITUS
CORP/BREA WO LLC % BROOKDALE INC

Dated:

CHARLES E. BLAU, ESQ.
Attorney for Defendant
WEST ORANGE TOWNSHIP

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.: 018910-2011

DOCKET NO.: 011069-2012

DOCKET NO.: 009283-2013

DOCKET NO.: 009665-2014

DOCKET NO.: 008965-2015

DOCKET NO.: 010059-2016

447 MOUNTAINVIEW ASSOCIATES

Plaintiff,

Civil Action

vs.

STIPULATION OF SETTLEMENT

(Without Affidavit)

TOWNSHIP OF WEST ORANGE

Defendant.

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

BLOCK: 159.01

LOT: 61.03

STREET ADDRESS: 447 NORTHFIELD AVENUE

Year: 2011	<u>ORIGINAL ASSESSMENT</u>	<u>COUNTY BOARD JUDGMENT</u>	<u>TAX COURT JUDGMENT</u>
LAND	\$401,600	\$401,600	\$401,600
IMPROVEMENTS	\$426,400	\$426,400	\$343,600
TOTAL	\$828,000	\$828,000	\$745,200

Year: 2012	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>TAX COURT</u> <u>JUDGMENT</u>
LAND	\$401,600	\$401,600	\$401,600
IMPROVEMENTS	\$426,400	\$426,400	\$343,600
TOTAL	\$828,000	\$828,000	\$745,200

Year: 2013	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>TAX COURT</u> <u>JUDGMENT</u>
LAND	\$401,600	\$401,600	\$401,600
IMPROVEMENTS	\$426,400	\$426,400	\$343,600
TOTAL	\$828,000	\$828,000	\$745,200

Year: 2014	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>TAX COURT</u> <u>JUDGMENT</u>
LAND	\$401,600	\$401,600	\$401,600
IMPROVEMENTS	\$426,400	\$426,400	\$343,600
TOTAL	\$828,000	\$828,000	\$745,200

Year: 2015	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>TAX COURT</u> <u>JUDGMENT</u>
LAND	\$401,600	\$401,600	\$401,600
IMPROVEMENTS	\$426,400	\$426,400	\$343,600
TOTAL	\$828,000	\$828,000	\$745,200

Year: 2016	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>TAX COURT</u> <u>JUDGMENT</u>
LAND	\$401,600	\$401,600	\$401,600
IMPROVEMENTS	\$426,400	\$426,400	\$343,600
TOTAL	\$828,000	\$828,000	\$745,200

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

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

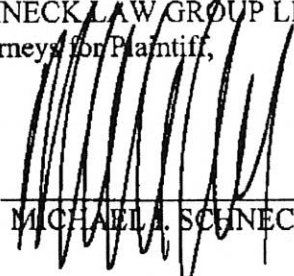
4. All refunds as a result of the settlement set forth herein shall be paid by refund check, made payable to: 'Michael I. Schneck, Esq., Attorney for 447 MOUNTAINVIEW ASSOCIATES', and forwarded to Michael I. Schneck, Esq. 301 South Livingston Ave., Livingston, NJ 07039 within sixty (60) days of the date of the Judgment.

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

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

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

SCHNECK LAW GROUP LLC
Attorneys for Plaintiff,

BY: 
MICHAEL A. SCHNECK, ESQ.

DATED:

10/10/16

TOWNSHIP OF WEST ORANGE,
DEFENDANT

BY: _____
Charles E. Blau, Esq.

DATED: