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 Attorneys for Plaintiff

R & L STABLES LLC

Plaintiff,

v.

WEST ORANGE TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NO. 006502-2023

CIVIL ACTION

STIPULATION OF SETTLEMENT

(Local Property Tax)

Assigned Judge: Hon. Joshua D. Novin, J.T.C.

First Calendar Date: July 9, 2024

1. Defendants hereby withdraw any and all counter-claims filed.
2. It is hereby stipulated and agreed that the assessment of the following property be adjusted and judgments entered as follows:

BLOCK:	152.02
LOT:	186
STREET ADDRESS:	12-22 Woodland Avenue
YEAR(S)	2023

	<u>Original Assessment</u>	<u>County Tax Board Assessment</u>	<u>Requested Tax Court Judgment</u>
LAND:	\$ 1,046,500	N/A	\$ 523,300
IMPROVEMENTS:	\$ 876,400	N/A	\$ 458,700
TOTAL:	\$ 1,922,900	N/A	\$ 982,000

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 the terms thereof and has concurred.

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 for tax year 2023 is paid within 60 days of the date of entry of the Tax Court Judgment. Defendant waives applicability of N.J.S. 54:4-134 and will not apply the 2023 refund to any unpaid taxes post 2023.

5. The parties have agreed that any excess taxes paid in 2023, based upon the requested Tax Court Judgments herein, shall not be credited but shall be refunded to the Trust Account of Plaintiff's Attorney, without interest if paid within 60 days of the date of judgment.

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

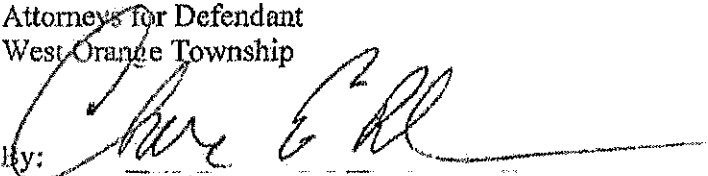
SAIBER L.L.C.
Attorneys for Plaintiff

Dated: January 9, 2025

By: 
ANDREW S. KESSLER

Blau and Blau
Attorneys for Defendant
West Orange Township

Dated: 1/27/25

By: 

TAX COURT OF NEW JERSEY
COUNTY: Essex
DOCKET NO. 006502-2023

R & L STABLES LLC

Plaintiff(s),

v

WEST ORANGE

Defendant(s).

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CIVIL ACTION
JUDGMENT

The parties having agreed upon a settlement, the assessment shall be as set forth below:

Block: 152.02
Lot: 186
Street Address: 12-22 Woodland Avenue
Year: 2023

TAX COURT JUDGMENT

Land: \$523,300.00
Improvements: \$458,700.00
Total: \$982,000.00

/s/ Jeffrey T. Gallus, Clerk/Administrator
Tax Court of New Jersey

Entered: 1/31/2025

Plaintiff(s) Attorney: Andrew S Kessler Esq
Defendant(s) Attorney: Charles E Blau Esq