

TAX COURT OF NEW JERSEY
COUNTY: Essex
DOCKET NO. 004551-2025

DRILL, LAWRENCE & MARY M

Plaintiff(s),

v

CIVIL ACTION
JUDGMENT

WEST ORANGE TOWNSHIP

Defendant(s).

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

Block: 86
Lot: 11
Street Address: 52 Wildwood Ave
Year: 2025

TAX COURT JUDGMENT

Land:	\$465,500.00
Improvements:	\$533,500.00
Total:	\$999,000.00

The parties having agreed that there has been no change in value or municipal-wide revaluation or reassessment adopted for the tax year(s) 2026 (Freeze Act year(s)), the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act year(s). No Freeze Act year shall be the basis for application of the Freeze Act for any subsequent year.

It is premature to include a requested Freeze Act year 2027 as listed in the Stipulation of Settlement. File a separate Freeze Act application or a motion for Freeze Act relief after October 1 of the pretax year with Tax Court.

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

Entered: 12/30/2025

Plaintiff(s) Attorney: Amber N Heinze Esq
Defendant(s) Attorney: Edwin R Matthews Esq

AMBER N. HEINZE, ESQ.
 Attorney ID 028372001
 Heinze Law, P.A.
 383 Main Street, Suite 101
 Chatham, New Jersey 07928
 (973) 325-0191

"Amended"

Drill, Lawrence & Mary M

TAX COURT OF NEW JERSEY

Docket Nos. 004551-25

Plaintiff,

-v-

West Orange Township

Defendant

: STIPULATION OF SETTLEMENT
 (Without Affidavit)
 : Hon. Joshua D. Novin, 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: 86 Lot: 11

Year: 2025

Street Address: 52 Wildwood Ave

	Original Assessment	County Board Judgment	Requested Tax Court Judgment
Land	\$ 465,500	DIRECT	\$ 465,500
Improvements	\$ 646,800	APPEAL	\$ 533,500
TOTAL	\$ 1,112,300		\$ 999,000

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 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 hereof and provided the refund is received within 60 days from the date of the entry of judgment.

5. All tax over-payments and interest shall be by refund check made payable to "Heinze Law, P.A. Attorney Trust Account" and shall be sent to the firm for the benefit of the taxpayer.

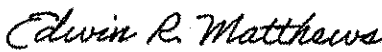
6. The provisions of Paragraphs 4 and 5 shall survive Judgment even if not included in the Judgment issued by the Tax Court.

7. The parties agree that there has been in value or municipal wide revaluation or reassessment adopted for the tax years 2026 and 2027, 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) with 2025 being the base year. No Freeze Act year(s) shall be the basis for application of the Freeze Act for any subsequent year(s)..

Dated: December 16, 2025


AMBER N. HEINZE
Attorney for Plaintiff

Dated: December 16, 2025


EDWIN R. MATTHEWS
Attorney for Defendant