

TAX COURT OF NEW JERSEY
COUNTY: Essex
DOCKET NO. 009349-2025

121-26

HUBBI, WALID

Plaintiff(s),

v

WEST ORANGE

Defendant(s).

CIVIL ACTION
JUDGMENT

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

Block: 158.23
Lot: 61
Street Address: 14 Hepworth Place
Year: 2025

TAX COURT JUDGMENT

Land: \$303,000.00
Improvements: \$453,000.00
Total: \$756,000.00

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.

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

Entered: 3/13/2026

Plaintiff(s) Attorney: Jennifer R Jacobus Esq
Defendant(s) Attorney: Edwin R Matthews Esq

Jennifer R. Jacobus, Esq. #006762000
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TAX COURT OF NEW JERSEY
DOCKET NO.: 009349-2025

HUBBI, WALID

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: 158.23

LOT: 61

STREET ADDRESS: 14 Hepworth Place

Year: 2025

	<u>ORIGINAL</u> <u>ASSESSMENT</u>	<u>COUNTY BOARD</u> <u>JUDGMENT</u>	<u>TAX COURT</u> <u>JUDGMENT</u>
LAND	\$303,000	\$303,000	\$303,000
IMPROVEMENTS	\$483,000	\$483,000	\$453,000
TOTAL	\$786,000	\$786,000	\$756,000

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: 'Jennifer R. Jacobus, Esq., Attorney for HUBBI, WALID', and forwarded to Jennifer R. Jacobus, Esq. 201 Littleton Road, Suite 100, Morris Plains, NJ 07950 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 2026, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to tax year 2026 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(ies) referred to herein for said Freeze Act year 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).

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.

JACOBUS & ASSOCIATES, LLC
Attorneys for Plaintiff,

BY: 

JENNIFER R. JACOBUS, ESQ.

DATED:

2-24-26

DEFENDANT

BY: Edwin R. Matthews

Edwin R. Matthews, Esq.

DATED: February 25, 2026