

TAX COURT OF NEW JERSEY
COUNTY: Essex
DOCKET NO. 009588-2025

177-26

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Plaintiff(s),

v

WEST ORANGE TWP

Defendant(s).

CIVIL ACTION
JUDGMENT

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

Block: 86.03
Lot: 40
Street Address: 40 FAIRWAY DRIVE
Year: 2025

TAX COURT JUDGMENT

Land:	\$255,400.00
Improvements:	\$644,600.00
Total:	\$900,000.00

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

Entered: 6/24/2026

Plaintiff(s) Attorney: Vincent L Esposito Esq
Defendant(s) Attorney: Edwin R Matthews Esq

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.

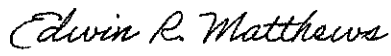
4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 60 days of the date of entry of the Tax Court judgment. Refund shall be payable to "Wolf Vespasiano LLC Attorney Trust Account and [REDACTED]".

Dated: June 5, 2026



Vincent L. Esposito, Esq.
Attorney for Plaintiff

Dated: June 10, 2026



Edwin R. Matthews, Esq.
Attorney for Defendant

WOLF VESPASIANO LLC

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Nathan P. Wolf, Esq., of Counsel
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June 25, 2026

(VIA E-MAIL)

Kathy Longo, Tax Collector
66 Main Street
West Orange, NJ 07052

Re: [REDACTED] v West Orange Twp
Block 86.03, Lot 40 (40 Fairway Drive)
Tax Year 2025

Dear Ms. Longo,

Attached please find judgment of the Tax Court of New Jersey regarding the above-captioned property. Kindly forward refund check made payable to "Wolf Vespasiano LLC, Attorney Trust Account and [REDACTED]" to our office within 60 days pursuant to N.J.S.A. 54:3-27.2.

I have attached the Stipulation of Settlement for reference along with a breakdown. Please advise if there are any discrepancies due to a special taxing district rate or another unseen error.

If you have any questions or concerns, please do not hesitate to contact me. Thank you.

Very truly yours,

/s/ Chad E. Wolf

Chad E. Wolf

CEW/dmr
Enclosure

v West Orange Twp - Block 86.03, Lot 40

2025 Tax Appeal Disbursement Breakdown

Original Assessment	\$958,000.00
2025 Judgment	<u>\$900,000.00</u>
Reduction:	\$58,000.00
2025 Tax Rate	<u>0.02627</u>
Total Tax Savings	\$1,523.66