

BUDD LARNER

A PROFESSIONAL CORPORATION
COUNSELLORS AT LAW

150 JOHN F. KENNEDY PARKWAY
SHORT HILLS, NJ 07078-2703


www.buddlerner.com

Direct Dial 
E-mail: 

April 3, 2017

VIA REGULAR MAIL

Township of Aberdeen
Tax Assessor – Scott Kineavy
1 Aberdeen Square
Aberdeen, NJ 07747

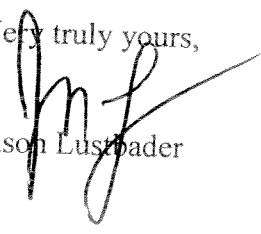
**Re: TWK Realty Corp. v. Township of Aberdeen
443 County Road; Block 227, Lot 2
Our File No.: 102633-1**

Dear Mr. Kineavy:

Enclosed please find a copy of the Tax Court Case Information Statement generated from an online filing of this tax appeal. I have also enclosed a copy of the Complaint and Proof of Service that were uploaded to the Tax Court of New Jersey at the time of filing. This shall satisfy the service requirements of *Rule 8:5-4*.

Thank you for your time and attention to this matter. I look forward to working with you and the municipal attorney, whom has already been served with notice via email, on this matter.

Very truly yours,


Jason Lustbader

JSL/as

Enclosures

cc: (via Regular Mail)
Municipal Clerk
County Tax Board Administrator

1127411

Tax Court Case Information Statement

Case Details: County: MONMOUTH | TAX Court Case # 006818-2017

Case Track: Standard

Case Caption: TWK REALTY CORP. V Township of Aberdeen

Case Type: Direct Appeal

Case Initiation date: 04/03/2017

Hurricane Sandy Related: NO

Small Claims: NO

Interpreter Language: None

Exemption Reason:

Americans with Disability Act Accommodation Required: None

Plaintiff(s)

(1)

Party Type: CORPORATION

Corporation Type- Corporation

Name: TWK Realty Corp.

Address Line 1: 150 JOHN F. KENNEDY PKWY

Address Line 2:

City: SHORT HILLS

State: NJ

Zip: 07078-2703

Phone: [REDACTED]

Attorney Name: JASON S LUSTBADER

Email Address: [REDACTED]

Defendant(s)

(1)

Party Type: MUNICIPALITY

Name: Aberdeen Township

Address Line 1: One Aberdeen Square

Address Line 2:

City: Aberdeen

State: NJ

Zip: 07747-2396

Phone: [REDACTED]

Attorney Name: MICHAEL RICHARD DU PONT

Email Address: [REDACTED]

Property(s)

(1)

Property Type: Industrial

County: MONMOUTH

Abatement/ Exemption: No

Qualifier:

Property Address: 443 County Road

Plaintiff Association with Property OWNER

Municipality: Aberdeen Township

Block: 227

Lot: 2

Unit:

Assessment Year: 2017

Original Assessment:

Land: \$730,800.00
Improvements: \$347,800.00
Exemption: \$0.00
Total: \$1,078,600.00

Are any prior year(s) pending in the Tax Court for the same property(s)? YES

005813-2016 006454-2015

I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with Rule 1:38-7(b)

Dated: 04/03/2017

Signed: /s JASON S LUSTBADER

Plaintiff or Filing Attorney Information:

Name Budd Lerner, P.C. - Jason Lustbader, Esq.

NJ Attorney ID Number [REDACTED]

Address 150 John F. Kennedy Parkway, Short Hills, NJ 07078

Telephone Number [REDACTED] Email Address [REDACTED]

TWK Realty Corp.

Plaintiff,

v.

Township of Aberdeen

Defendant.

Tax Court of New Jersey

Docket No. _____

**Civil Action
Taxpayer Complaint
(Local Property Tax)**

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s) attached to the **face** of the complaint.
2. Plaintiff contests the action of the Monmouth County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.
3. This complaint pertains to one separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).
4. Are any prior years pending in the Tax Court for the same property? ☒ Yes ☐ No
If yes, list assessment year(s). 2015, 2016
5. Additional allegations, if any, are set forth in the attached Rider.

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

04/03/2017
Date

[Signature]
Signature of Plaintiff or Attorney for Plaintiff

Telephone Number [REDACTED] Email Address [REDACTED]

Additional Information Sheet

TWK Realty Corp.

V.

Township of Aberdeen

Tax Court of New Jersey

Docket No. _____

Civil Action

Complaint

(Local Property Tax)

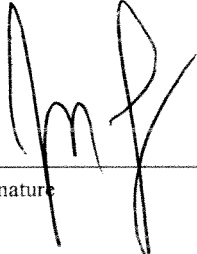
PROOF OF SERVICE - A COPY OF YOUR COMPLAINT MUST BE SERVED ON THE CLERK AND ASSESSOR OF THE
~~TAXING~~ TAXING DISTRICT AND THE ADMINISTRATOR OF THE COUNTY BOARD OF TAXATION.
ALL THREE MUST BE SERVED.

1. On April 3, 2017, I, the undersigned, served on the Clerk of ABERDEEN (taxing district), or the person in charge of the office, personally OR by ordinary mail in accordance with *Rule 8:5-4* (strike one out), a copy of the within complaint.
2. On April 3, 2017, I, the undersigned, served on the Assessor of ABERDEEN (taxing district), or the person in charge of the office, personally OR by ordinary mail in accordance with *Rule 8:5-4* (strike one out), a copy of the within complaint.
3. On April 3, 2017, I, the undersigned, served on the Administrator of the Monmouth County Board of Taxation, or the person in charge of the office, personally OR by ordinary mail in accordance with *Rule 8:5-4* (strike one out), a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

04/03/2017

Date


Signature

TAX COURT OF NEW JERSEY
CASE INFORMATION STATEMENT (CIS-IP)

To be attached to the FACE of the complaint (Type or Print)

Address of Attorney (List your address if you are not represented by an attorney):

c/o Frank A. Carlet, Esq., CARLET, GARRISON, KLEIN & ZARETSKY, L.L.P.
1135 Clifton Avenue, Suite 104, Clifton, New Jersey 07013
Telephone Number: [REDACTED]

Attorney ID: [REDACTED]

E-Mail Address: [REDACTED]

A. Please check ONE of the following case types and the filing fee:

- | | |
|--|-----------------------------|
| ☒ Direct Appeal | Added or Omitted Assessment |
| ☐ Appeal from County Tax Board Judgment | Farmland Qualification |
| ☐ Correction of Error | Farmland Rollback |
| ☐ Exemption | Other |

In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence. (Check one)

Filing Fee Submitted \$ 250.00 Check/Other Atty. Charge Account #

B. Fill in the following for all cases:

1. Plaintiff: IRDS ENTERPRISES, LLC
Defendant: TOWNSHIP OF ABERDEEN

2. County: MONMOUTH Block 240 Lot 4 Unit

3. Assessment Year in Contest: 2017

4. Property Address: 300 HWY 35 & PROSPECT AVE

5. Property Type: (Check One)

- | | |
|---|--|
| ☐ Industrial | ☐ Vacant Land |
| ☐ 1-4 Family Residence (Class 2) | ☐ Multi-Unit Residential (Over 4 Units) |
| ☐ Farm Residence (Class 3A) | ☐ Farmland |
| ☒ Commercial | ☐ Other |
| ☐ Vacant Land Used As Part of 1-4 Family Residence | |

6. Is the plaintiff the: Owner ☒ Tenant Other

7. Is an exemption claimed? Yes No Type

- If more than one assessed property is included in the complaint, are they contiguous AND in common ownership?
Yes No (Attach individual Case Information Statements for each separately assessed parcel.
If multiple condominium units, attach the CONDOMINIUM/MULTIPLE ASSESSMENT SCHEDULE.)

C. Fill in the following for all Case Types except Farmland Rollback:

- | | | |
|--|--------------|------------|
| • The original assessment for the year set forth in No. 3 above: | Land | \$ 824,000 |
| | Improvements | 567,600 |
| | Exemption | |
| | Total | 1,391,600 |
| • County Tax Board assessment for the year set forth in No. 3 above: | Land | \$ N/A |
| | Improvements | N/A |
| | Exemption | |
| | Total | N/A |

D. Fill in the following only for Farmland Rollback:

Year	Non-Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
------	------------------------------	--------------------------	--------------------------------

E. Fill in the following only for an Added Assessment:

- Said property is the subject of an added assessment for the assessment year _____ as follows:

ORIGINAL ASSESSMENT:

Improvements \$ _____
Prorated Assmt. \$ _____
for _____ months

COUNTY TAX BOARD JUDGMENT:

Improvements \$ _____
Prorated Assmt. \$ _____
for _____ months

Fill in the following only for an Omitted or Omitted/Added Assessment:

- Said property is the subject of an _____ assessment for the assessment year _____ as follows:

ORIGINAL ASSESSMENT:

Land \$ _____
Improvements \$ _____
Prorated Assmt. \$ _____
for _____ months

COUNTY TAX BOARD JUDGMENT:

Land \$ _____
Improvements \$ _____
Prorated Assmt. _____
for _____ months

- Do you or your client have any needs under the Americans with Disabilities Act? _____ Yes ☒ No
If yes, please identify any requirements or accommodations you may require under the Americans with Disabilities Act.
- Will an interpreter be needed? _____ Yes ☒ No
If yes, for what language: _____

Please Note: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b).

Dated

3/22/17

Signed

Frank A. Carlet, Attorney

Make Filing Fee Checks payable to: Treasurer, State of New Jersey

Frank A. Carlet, Esq.
Attorney ID [REDACTED]
CARLET, GARRISON, KLEIN & ZARETSKY, L.L.P.
1135 Clifton Avenue, Suite 104
Clifton, New Jersey 07013
[REDACTED]

LRDS ENTERPRISES, LLC

Plaintiff,

v.

TOWNSHIP OF ABERDEEN

Defendant

TAX COURT OF NEW JERSEY
DOCKET NO.

CIVIL ACTION
COMPLAINT

(REAL PROPERTY TAX)

1. Plaintiff is the taxpayer of the property shown on the information statement(s) attached to the FACE of the complaint.
2. Plaintiff contests the action of the Monmouth County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property, and is/are discriminatory.
3. This complaint pertains to 1 separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each is shown on a separate information statement attached to this complaint, except for condominium units. See Note 2).
4. Are any prior years pending in the Tax Court for the same property? If yes, list assessment year (s). 2016
5. Additional allegations, if any, are set forth in the attached Rider.

WHEREFORE, Plaintiff demands judgment reducing the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

Dated: 3/22/17

Attorney for Plaintiff
Frank A. Carlet

PROOF OF SERVICE

**ON THE CLERK AND ASSESSOR OF THE TAXING DISTRICT AND
THE ADMINISTRATOR OF THE COUNTY BOARD OF TAXATION**

1. On March 22, 2017, I, the undersigned, served on the Clerk of the Township of Aberdeen (taxing district) or the person in charge of the office, by ordinary mail, according to Rule 8:5-4, a copy of the within complaint.
2. On March 22, 2017, I, the undersigned, served on the Assessor of the Township of Aberdeen (taxing district) or the person in charge of the office, by ordinary mail, according to Rule 8:5-4, a copy of the within complaint.
3. On March 22, 2017, I, the undersigned, served on the Administrator of the Monmouth County Board of Taxation, or the person in charge of the office, by ordinary mail, according to Rule 8:5-4, a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: 3/22/17

Attorney for Plaintiff
Frank A. Carlet, Esq.

Peter J. Zipp, Esq. - Attorney I.D. 022131986
ZIPP TANNENBAUM & CACCAVELLI, LLC
 280 Raritan Center Parkway
 Edison, New Jersey 08837
 [REDACTED]
 Attorney for Plaintiff

DIKKER PROPERTIES/AMBOY NATIONAL
 BK,

Plaintiff,

v.

ABERDEEN TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

Docket No.

**Civil Action
 Taxpayer Complaint
 (Local Property Tax)**

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s) attached to the **face** of the complaint.
2. Plaintiff contests the action of the MONMOUTH County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.
3. This complaint pertains to -1- separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).
4. Are any prior years pending in the Tax Court for the same property X Yes No
 If yes, list assessment year(s). 2014, 2015 and 2016.
5. Additional allegations, if any, are set forth in the attached Rider.

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

ZIPP TANNENBAUM & CACCAVELLI, LLC
 Attorneys for Plaintiff

By: /s/ Peter J. Zipp
 PETER J. ZIPP, ESQ.

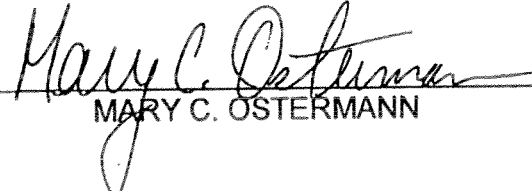
Dated:

PROOF OF SERVICE

1. On January 6, 2017, I, the undersigned, served on the Clerk of the municipality referenced in the within complaint, or the person in charge of the office, by ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.
2. On January 6, 2017, I, the undersigned, served on the Assessor of the municipality referenced in the within complaint, or the person in charge of the office, by ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.
3. On January 6, 2017, I, the undersigned, served on the Administrator of the County Board of Taxation referenced in the within complaint, or the person in charge of the office, by ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: January 6, 2017


MARY C. OSTERMANN

Tax Court Case Information Statement

Case Details: County: MONMOUTH | TAX Court Case # 000046-2017 Case Track: Standard

Case Caption: DIKKER PROPERTIES/AMBOY NATIONAL BK V ABERDEEN TOWNSHIP

Case Type: Direct Appeal

Case Initiation date: 01/06/2017

Hurricane Sandy Related: NO

Small Claims: NO

Interpreter Language: None

Exemption Reason:

Americans with Disability Act Accommodation Required: None

Plaintiff(s)

(1)

Party Type: CORPORATION

Corporation Type- Corporation

Name: DIKKER PROPERTIES/AMBOY NTL BK

Address Line 1: C/O ZIPP TANNENBAUM & CACCAVELLI

Address Line 2: 280 RARITAN CENTER PARKWAY

City: EDISON

State: NJ

Zip: 08837

Phone:

Attorney Name: PETER J ZIPP

Email Address:

Defendant(s)

(1)

Party Type: MUNICIPALITY

Name: Aberdeen Township

Address Line 1: One Aberdeen Square

Address Line 2:

City: Aberdeen

State: NJ

Zip: 07747-2396

Phone:

Attorney Name: MICHAEL RICHARD DU PONT

Email Address:

Property(s)

(1)

Property Type: Commercial

County: MONMOUTH

Abatement/ Exemption: No

Qualifier:

Property Address: 1147 HIGHWAY 34

Plaintiff Association with Property OWNER

Municipality: Aberdeen Township

Block: 87

Lot: 38

Unit:

Assessment Year: 2017

Original Assessment:

Land:	\$781,700.00
Improvements:	\$574,900.00
Exemption:	\$0.00
Total:	\$1,356,600.00

Are any prior year(s) pending in the Tax Court for the same property(s)? YES

000165-2016

I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with *Rule 1:38-7(b)*

Dated: 01/06/2017

Signed: /s PETER J ZIPP

Peter J. Zipp, Esq. - [REDACTED]
Paul Tannenbaum, Esq. - [REDACTED]
ZIPP TANNENBAUM & CACCAVELLI, LLC
280 Raritan Center Parkway
Edison, New Jersey 08837
[REDACTED]
Attorney for Plaintiff

DIKKER PROPERTIES/AMBOY NATIONAL BK,

Plaintiff,

v.

ABERDEEN TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NO.: 007023-2014,
000115-2015, 000165-2016
and 000046-2017

Civil Action

STIPULATION OF SETTLEMENT

Assigned Judge:
Hon. Mala Sundar, 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: 87
Lot: 38
Street Address: 1147 Highway 34
Year: 2014

701400

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 977,100	Direct	\$ 977,100
Impvts	\$ <u>572,900</u>	Appeal	\$ <u>422,900</u>
Total	\$1,550,000		\$1,400,000

Block: 87
Lot: 38
Street Address: 1147 Highway 34
Year: 2015

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 781,700	Direct	\$ 781,700
Impvts	\$ <u>572,900</u>	Appeal	\$ <u>531,300</u>
Total	\$1,354,600		\$1,313,000

Block: 87
Lot: 38
Street Address: 1147 Highway 34
Year: 2016

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 781,700	Direct	\$ 781,700
Impvts	\$ <u>622,300</u>	Appeal	\$ <u>531,300</u>
Total	\$1,404,000		\$1,313,000

Block: 87
Lot: 38
Street Address: 1147 Highway 34
Year: 2017

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 781,700	Direct	\$ 781,700
Impvts	\$ <u>574,900</u>	Appeal	\$ <u>531,300</u>
Total	\$1,356,600		\$1,313,000

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. Interest on the refund is waived by the taxpayer provided the refund is paid in accordance with Paragraph 5 hereof.

5. The refund resulting from the within settlement will be taken by taxpayer as a credit and applied against the property's next quarterly real estate taxes after issuance of Judgment.

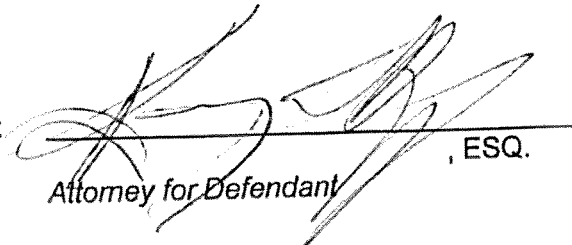
ZIPP TANNENBAUM & CACCAVELLI, LLC

BY:



PAUL TANNENBAUM, ESQ.
Attorney for Plaintiff

BY:



Attorney for Defendant

, ESQ.

Dated:

6-21-17

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 000046-2017

DIKKER PROPERTIES/AMBOY NATIONAL BK
:

Plaintiff(s),

CIVIL ACTION
JUDGMENT

v

ABERDEEN TWP.
:

Defendant(s).

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

Block: 87
Lot: 38
Street Address: 1147 HIGHWAY 34
Year: 2017

TAX COURT JUDGMENT

Land:	\$ 781,700.00
Improvements:	\$ 531,300.00
Total:	\$1,313,000.00

/s/ Cheryl A. Ryan, Clerk/Administrator
Tax Court of New Jersey

Entered: 6/30/2017

Attorney for Plaintiff: Paul Tannenbaum Esq
Attorney for Defendant: Kerry E Higgins Esq
User id: eCourts

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 000165-2016

DIKKER PROPERTIES/AMBOY NATIONAL BK

Plaintiff(s),

v

ABERDEEN TOWNSHIP

Defendant(s).

CIVIL ACTION
JUDGMENT

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

Block: 87
Lot: 38
Street Address: 1147 HIGHWAY 34
Year: 2016

TAX COURT JUDGMENT

Land:	\$ 781,700.00
Improvements:	\$ 531,300.00
Total:	\$1,313,000.00

/s/ Cheryl A. Ryan, Clerk/Administrator
Tax Court of New Jersey

Entered: 6/30/2017

Attorney for Plaintiff: Paul Tannenbaum Esq
Attorney for Defendant: Kerry E Higgins Esq
User id: eCourts

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 000115-2015

DIKKER PROPERTIES/AMBOY NATIONAL BK

Plaintiff(s),

v

ABERDEEN TWP.

Defendant(s).

CIVIL ACTION
JUDGMENT

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

Block: 87
Lot: 38
Street Address: 1147 Hwy 34
Year: 2015

TAX COURT JUDGMENT

Land:	\$ 781,700.00
Improvements:	\$ 531,300.00
Total:	\$1,313,000.00

/s/ Cheryl A. Ryan, Clerk/Administrator
Tax Court of New Jersey

Entered: 6/30/2017

Attorney for Plaintiff: Paul Tannenbaum Esq
Attorney for Defendant: Kerry E Higgins Esq

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 007023-2014

DIKKER PROPERTIES/ AMBOY NATIONAL BK
:

Plaintiff(s),

v

CIVIL ACTION
JUDGMENT
:

ABERDEEN TWP.
:

Defendant(s).

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

Block: 87
Lot: 38
Street Address: 1147 Highway 34
Year: 2014

TAX COURT JUDGMENT

Land:	\$ 977,100.00
Improvements:	\$ 422,900.00
Total:	\$1,400,000.00

/s/ Cheryl A. Ryan, Clerk/Administrator
Tax Court of New Jersey

Entered: 6/30/2017

Attorney for Plaintiff: Paul Tannenbaum Esq
Attorney for Defendant: Kerry E Higgins Esq

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 000165-2016

DIKKER PROPERTIES/AMBOY NATIONAL BK

Plaintiff(s),

v

ABERDEEN TOWNSHIP

Defendant(s).

CIVIL ACTION
JUDGMENT

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

Block: 87
Lot: 38
Street Address: 1147 HIGHWAY 34
Year: 2016

TAX COURT JUDGMENT

Land:	\$ 781,700.00
Improvements:	\$ 531,300.00
Total:	\$1,313,000.00

/s/ Cheryl A. Ryan, Clerk/Administrator
Tax Court of New Jersey

Entered: 6/30/2017

Attorney for Plaintiff: Paul Tannenbaum Esq
Attorney for Defendant: Kerry E Higgins Esq
User id: eCourts

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 000046-2017

DIKKER PROPERTIES/AMBOY NATIONAL BK

Plaintiff(s),

v

CIVIL ACTION
JUDGMENT

ABERDEEN TWP.

Defendant(s).

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

Block: 87
Lot: 38
Street Address: 1147 HIGHWAY 34
Year: 2017

TAX COURT JUDGMENT

Land:	\$ 781,700.00
Improvements:	\$ 531,300.00
Total:	\$1,313,000.00

/s/ Cheryl A. Ryan, Clerk/Administrator
Tax Court of New Jersey

Entered: 6/30/2017

Attorney for Plaintiff: Paul Tannenbaum Esq
Attorney for Defendant: Kerry E Higgins Esq
User id: eCourts



Tax Court of New Jersey

Case Information Statement (CIS-LP)

INSTRUCTIONS: TO BE ATTACHED TO FACE OF COMPLAINT (TYPE OR PRINT)

Attorney Name (List your information if you are not represented by an attorney)

Bruce J. Stavitsky

Attorney ID Number

Street

350 Passaic Avenue

E-mail Address

City

Fairfield

State

NJ

Zip

07004

Telephone Number

PART A. PLEASE CHECK ONE OF THE FOLLOWING CASE TYPES AND THE FILING FEE

- | | |
|--|--|
| ☒ Direct Appeal | ☐ Added or Omitted Assessment |
| ☐ Appeal from County Tax Board Judgment | ☐ Farmland Qualification |
| ☐ Correction of Error | ☐ Farmland Rollback |
| ☐ Exemption | ☐ Other |

Is Case Hurricane Sandy related ?

☐ Yes ☒ No

NOTE: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000. See Rule 8:11-(a)(2). ☐ Check for Small Claims Division

Filing Fee Submitted

\$ 250.00

Check / other

Attorney Charge Account #

PART B. FILL IN THE FOLLOWING FOR ALL CASES

1. Plaintiff **Knowledge Universe** Defendant **Township of Aberdeen**

2. County **Monmouth** Block **115** Lot **13** Unit

3. Assessment year(s) in contest **2017**

4. Property Address

1330 Highway 34

5. Property Type (check one)

- | | |
|--|--|
| ☐ Industrial | ☐ Multi-Unit Residential (over 4 units) |
| ☐ 1-4 Family Residence (class 2) | ☐ Vacant Land |
| ☐ Farm Residence (class 3A) | ☐ Farmland |
| ☒ Commercial | ☐ Other |
| ☐ Vacant land use as part of a 1-4 family residence | |

6. Is plaintiff the

☐ Owner ☒ Tenant ☐ Other

7. Is an exemption claimed?

☐ Yes ☒ No ☐ Type

If more than one assessed property is included in the complaint, are they contiguous and in common ownership?

☐ Yes ☒ No

Attach individual Case Information Statement for each separately assess parcel. If multiple condominium units, attach the Condominium / Multiple Assessment Schedule.

PART C. FILL IN THE FOLLOWING FOR ALL CASE TYPES EXCEPT FARMLAND ROLLBACK

Assessment for the year set forth in No. 3 above

Original Assessment

Land \$921,600.00

Improvements \$1,049,600.00

Exemption _____

Total \$1,971,200.00

County Tax Board Assessment

Land _____

Improvements _____

Exemption _____

Total _____

PART D. FILL IN THE FOLLOWING ONLY FOR FARMLAND ROLLBACK

Year	Non Qualified Assessment Value	Qualified Assessment Value	Assessment Subjected to Rollback

PART E. FILL IN THE FOLLOWING:**FOR ADDED ASSESSMENT ONLY**

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment

Improvements _____

Prorated Assmt. _____

for _____ months

County Tax Board Assessment

Improvements _____

Prorated Assmt. _____

for _____ months

FOR OMITTED OR OMITTED/ADDED ASSESSMENT ONLY

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment

Land _____

Improvements _____

Prorated Assmt. _____

for _____ months

County Tax Board Assessment

Land _____

Improvements _____

Prorated Assmt. _____

for _____ months

Do you or your client have any needs under the Americans with Disabilities Act?
If yes, please identify any requirements or accommodations you may require.

☐ Yes ☒ No

Will an Interpreter be needed? ☐ Yes ☒ No If yes, for what language _____

PLEASE NOTE: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b)

APR 02 2017

Dated _____

/s/ Bruce J. Stavitsky
Signed _____

Attorney ID No. [REDACTED]

Blau & Blau

Attorneys at Law
223-B Mountain Avenue
Springfield, New Jersey 07081
[REDACTED]

Attorneys for Plaintiff

Tax Court of New Jersey

CIVIL ACTION

COMPLAINT

(REAL PROPERTY TAX)

Prime LLC,

Plaintiff,

Docket Number

v.

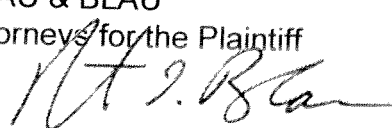
Aberdeen,

Defendant.

1. Plaintiff is the taxpayer of property shown on the information schedule, which is attached to the face of this complaint.
2. Plaintiff contests the assessment on the grounds that the assessment is more than the true or assessable value of the property and that plaintiff is discriminated against by the assessment which is more than the true or assessable value of the property.
3. This complaint pertains to 1 separately assessed parcel(s).

WHEREFORE, plaintiff demands judgment decreasing the assessment to the current assessable value of the property and such other relief as may be appropriate.

BLAU & BLAU
Attorneys for the Plaintiff

By: 

Robert D. Blau

January 27, 2017

Tax Court Case Information Statement

Case Details: County: MONMOUTH | TAX Court Case # 000300-2017

Case Track: Standard

Case Caption: Prime LLC V Aberdeen

Case Type: Direct Appeal

Case Initiation date: 01/27/2017

Hurricane Sandy Related: NO

Small Claims: NO

Interpreter Language: None

Exemption Reason:

Americans with Disability Act Accommodation Required: None

Plaintiff(s)

(1)

Party Type: CORPORATION

Corporation Type- LLC

Name: Prime LLC

Address Line 1: 223-B MOUNTAIN AVE

Address Line 2:

City: SPRINGFIELD

State: NJ

Zip: 07081

Phone: [REDACTED]

Attorney Name: ROBERT D BLAU

Email Address: [REDACTED]

Defendant(s)

(1)

Party Type: MUNICIPALITY

Name: Aberdeen Township

Address Line 1: One Aberdeen Square

Address Line 2:

City: Aberdeen

State: NJ

Zip: 07747-2396

Phone: [REDACTED]

Attorney Name: MICHAEL RICHARD DU PONT

Email Address: [REDACTED]

Property(s)

(1)

Property Type: Commercial

County: MONMOUTH

Abatement/ Exemption: No

Qualifier:

Property Address: 1238 Highway 34

Plaintiff Association with Property OWNER

Municipality: Aberdeen Township

Block: 104

Lot: 25

Unit:

Assessment Year: 2017

Proof of Service

On January 27, 2017, I served the following with a copy of the attached complaint.

Clerk: Karen A. Ventura, Clerk
Municipal Building
1 Aberdeen Square
Aberdeen, N.J. 07747

Assessor: Scott Kineavy, Assessor
Municipal Building
1 Aberdeen Square
Aberdeen, N.J. 07747

County Board: Matthew Clark, Administrator
Monmouth Board of Taxation
Hall of Records
Freehold, N.J. 07728

I served all of the above by regular mail.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



Robert D. Blau

Original Assessment:

Land:	\$1,010,800.00
Improvements:	\$1,040,200.00
Exemption:	\$0.00
Total:	\$2,051,000.00

Are any prior year(s) pending in the Tax Court for the same property(s)? YES

006766-2014 000030-2015 000885-2016

I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with *Rule 1:38-7(b)*

Dated: 01/27/2017

Signed: /s ROBERT D BLAU

Tax Court Case Information Statement

Case Details: County: MONMOUTH | TAX Court Case # 004276-2017

Case Track: Standard

Case Caption: RANDAZZO, PETER & GRACE, TRUSTEES OF V ABERDEEN TWP.

Case Type: Direct Appeal

Case Initiation date: 03/24/2017

Hurricane Sandy Related: NO

Small Claims: NO

Interpreter Language: None

Exemption Reason:

Americans with Disability Act Accommodation Required: None

Plaintiff(s)

(2)

Party Type: INDIVIDUAL

Name: PETER RANDAZZO

Address Line 1: 120 LEBBIE LN

Address Line 2:

City: FAIRLESS HILLS **State:** PA

Zip: 19030

Phone:

Attorney Name: VALERIE ANNE HOFER

Email Address:

Party Type: INDIVIDUAL

Name: GRACE TRUSTEES OF

Address Line 1: 120 LEBBIE LN

Address Line 2:

City: FAIRLESS HILLS **State:** PA

Zip: 19030

Phone:

Attorney Name: VALERIE ANNE HOFER

Email Address:

Defendant(s)

(1)

Party Type: MUNICIPALITY

Name: Aberdeen Township

Address Line 1: One Aberdeen Square

Address Line 2:

City: Aberdeen **State:** NJ

Zip: 07747-2396

Phone:

Attorney Name: Michael R DuPont Esq

Email Address:

Plaintiff or Filing Attorney Information:

Name Valerie Hofer, Esq

NJ Attorney ID Number 025211997

Address 120 Lebbie Lane

Fairless Hills PA 19030

Telephone Number [REDACTED]

Email Address [REDACTED]

Randazzo, Peter & Grace, Trustees

Plaintiff,

v.

Aberdeen

Defendant.

Tax Court of New Jersey

Docket No. _____

**Civil Action
Taxpayer Complaint
(Local Property Tax)**

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s) attached to the **face** of the complaint.
2. Plaintiff contests the action of the Monmouth County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.
3. This complaint pertains to 1 separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).
4. Are any prior years pending in the Tax Court for the same property? ☒ Yes ☐ No
If yes, list assessment year(s). _____
5. Additional allegations, if any, are set forth in the attached Rider.

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

Date

Valerie Hofer /s/

Signature of Plaintiff or Attorney for Plaintiff
Valerie Hofer Esq.

Property(s)

(1)

Property Type: Commercial

County: MONMOUTH

Abatement/ Exemption: NO

Qualifier:

Property Address: 1178-1182 HIGHWAY 34

Municipality: Aberdeen Township

Block: 104

Lot: 13

Unit:

Assessment Year: 2017

Original Assessment:

Land: \$1,634,000.00

Improvements: \$1,873,100.00

Exemption: \$0.00

Total: \$3,507,100.00

I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with *Rule 1:38-7(b)*

Dated: 03/24/2017

Signed: /s VALERIE ANNE HOFER

Tax Court Case Information Statement

Case Details: County: **MONMOUTH** | TAX Court Case # **008161-2017** Case Track: **Standard**

Case Caption: Hudson City Savings Bank,% M&T Bank V Aberdeen Township

Case Type: Appeal From County Tax Board Judgment

Case Initiation date: 05/22/2017

Hurricane Sandy Related: NO

Small Claims: NO

Interpreter Language: None

Exemption Reason:

Americans with Disability Act Accommodation Required: None

Plaintiff(s)

(1)

Party Type: CORPORATION

Corporation Type- Corporation

Name: Hudson City Savings Bank,% M&T

Address Line 1: 80 MAIN ST STE 410

Address Line 2:

City: WEST ORANGE **State:** NJ

Zip: 07052

Phone:

Attorney Name: AMBER NOELLE HEINZE

Email Address:

Defendant(s)

(1)

Party Type: MUNICIPALITY

Name: Aberdeen Township

Address Line 1: One Aberdeen Square

Address Line 2:

City: Aberdeen **State:** NJ

Zip: 07747-2396

Phone:

Attorney Name: MICHAEL RICHARD DU PONT

Email Address:

Property(s)

(1)

Property Type: Commercial

County: MONMOUTH

Abatement/ Exemption: No

Qualifier:

Property Address: 1168 Highway 34

Plaintiff Association with Property OWNER

Municipality: Aberdeen Township

Block: 104

Lot: 11

Unit:

Assessment Year: 2017

Original Assessment:

Land: \$674,300.00

Improvements: \$289,800.00

County Board Assessment:

Land: \$674,300.00

Improvements: \$289,800.00

Exemption: \$0.00
Total: \$964,100.00

Exemption: \$0.00
Total: \$964,100.00

Are any prior year(s) pending in the Tax Court for the same property(s)? NO

I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with *Rule 1:38-7(b)*

Dated: 05/22/2017

Signed: /s AMBER NOELLE HEINZE

THE IRWIN LAW FIRM, P.A.
Attorneys for Plaintiff
80 Main Street, Suite 410
West Orange, NJ 07052

Attorney [REDACTED]

HUDSON CITY SAVINGS BANK, % M&T BANK: Docket No.

Plaintiff

v.

ABERDEEN TOWNSHIP
Monmouth County

Defendant

:

:

:

:

:

Civil Action

COMPLAINT

(Real Property Tax)
(Direct Appeal)

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s).
2. Plaintiff contests the action of the **Monmouth** County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.
3. This complaint pertains to **1** separately assessed parcel(s).
4. Additional allegations, if any are set forth in the attached Rider.

WHEREFORE, Plaintiff demands judgment reducing the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

THE IRWIN LAW FIRM, P.A.
Attorneys for Plaintiff

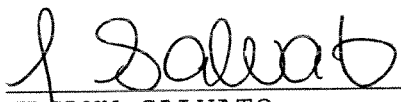
/S AMBER N. HEINZE

Dated: May 22, 2017

PROOF OF SERVICE

1. On 5/22/17, I, the undersigned, personally service upon the Clerk of the Defendant or the person in charge of the office, by regular mail, a copy of the within Complaint.
2. On 5/22/17, the undersigned, personally service upon the Assessor of the Defendant or the person in charge of the office, by regular mail, a copy of the within Complaint.
3. On 5/22/17, I, the undersigned, personally service upon the Administrator of the Defendant's County Board of Taxation or the person in charge of the office, by regular mail, a copy of the within Complaint.
4. On 5/22/17, I, the undersigned, personally service upon the Clerk of the Tax Court of New Jersey, or the person in charge of the office, via electronic filing the attached Complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



JACLYN SALVATO
Office Administrator

Dated: 5/22/17

Peter J. Zipp, Esq. - Attorney I.D. 022131986
ZIPP TANNENBAUM & CACCAVELLI, LLC
 280 Raritan Center Parkway
 Edison, New Jersey 08837
 [REDACTED]

Attorney for Plaintiff

FRASCA, DOMINICK

Plaintiff,

v.

ABERDEEN TOWNSHIP

Defendant.

TAX COURT OF NEW JERSEY

Docket No.

**Civil Action
 Taxpayer Complaint
 (Local Property Tax)**

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s) attached to the **face** of the complaint.
2. Plaintiff contests the action of the MONMOUTH County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.
3. This complaint pertains to -3- separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).
4. Are any prior years pending in the Tax Court for the same property ___ Yes X No
 If yes, list assessment year(s).
5. Additional allegations, if any, are set forth in the attached Rider.

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

ZIPP TANNENBAUM & CACCAVELLI, LLC
 Attorneys for Plaintiff

By: /s/ Peter J. Zipp
 PETER J. ZIPP, ESQ.

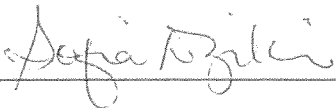
Dated:

PROOF OF SERVICE

1. On April 19, 2017, I, the undersigned, served on the Clerk of the municipality referenced in the within Complaint, or the person in charge of the office, by ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.
2. On April 19, 2017, I, the undersigned, served on the Assessor of the municipality referenced in the within Complaint, or the person in charge of the office, by ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.
3. On April 19, 2017, I, the undersigned, served on the Administrator of the County Board of Taxation referenced in the within Complaint, or the person in charge of the office, by ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.
4. On April 19, 2017, I, the undersigned, served on Michael Richard DuPont, Esq., McKenna DuPont Higgins & Stone, PC, 229 Broad Street, Box 610, red Bank, New Jersey 07701, or the person in charge of the office, by eCourts and/or ordinary mail in accordance with *Rule 8:5-4*, a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: April 19, 2017



Tax Court Case Information Statement

Case Details: County: MONMOUTH TAX Court Case # 007209-2017	Case Track: Small-Commercial
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Case Caption: FRASCA, DOMINICK V ABERDEEN TOWNSHIP**Case Type:** Appeal From County Tax Board Judgment**Case Initiation date:** 04/19/2017**Hurricane Sandy Related:** NO**Small Claims:** YES**Interpreter Language:** None**Exemption Reason:****Americans with Disability Act Accommodation Required:** None

Plaintiff(s)	(1)
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Party Type: INDIVIDUAL**Name:** DOMINICK FRASCA**Address Line 1:** c/o ZIPP TANNENBAUM & CACCAVELLI**Address Line 2:** 280 RARITAN CENTER PKWY**City:** EDISON**State:** NJ**Zip:** 08837**Phone:****Attorney Name:** PETER J ZIPP**Email Address:**

Defendant(s)	(1)
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Party Type: MUNICIPALITY**Name:** Aberdeen Township**Address Line 1:** One Aberdeen Square**Address Line 2:****City:** Aberdeen**State:** NJ**Zip:** 07747-2396**Phone:****Attorney Name:** MICHAEL RICHARD DU PONT**Email Address:**

Property(s)	(3)
--------------------	------------

Property Type: 1-4 Family Residence
(Class 2)**County:** MONMOUTH**Abatement/ Exemption:** No**Qualifier:****Property Address:** 94 HIGHFIELD AVENUE**Plaintiff Association with Property OWNER****Municipality:** Aberdeen Township**Block:** 253**Lot:** 3**Unit:****Assessment Year:** 2017**Original Assessment:****Land:** \$104,900.00**County Board Assessment:****Land:** \$104,900.00

Improvements: \$2,700.00
 Exemption: \$0.00
 Total: \$107,600.00

Improvements: \$2,700.00
 Exemption: \$0.00
 Total: \$107,600.00

Property Type: 1-4 Family Residence
 (Class 2)

County: MONMOUTH

Abatement/ Exemption: No

Qualifier:

Property Address: 148 LOWER MAIN STREET

Plaintiff Association with Property OWNER

Municipality: Aberdeen Township

Block: 253 Lot: 12 Unit:

Assessment Year: 2017

Original Assessment:

Land: \$92,700.00
 Improvements: \$9,700.00
 Exemption: \$0.00
 Total: \$102,400.00

County Board Assessment:

Land: \$92,700.00
 Improvements: \$9,700.00
 Exemption: \$0.00
 Total: \$102,400.00

Property Type: Commercial

County: MONMOUTH

Abatement/ Exemption: No

Qualifier:

Property Address: 148 LOWER MAIN STREET

Plaintiff Association with Property OWNER

Municipality: Aberdeen Township

Block: 253 Lot: 13 Unit:

Assessment Year: 2017

Original Assessment:

Land: \$147,600.00
 Improvements: \$409,600.00
 Exemption: \$0.00
 Total: \$557,200.00

County Board Assessment:

Land: \$147,600.00
 Improvements: \$409,600.00
 Exemption: \$0.00
 Total: \$557,200.00

Are any prior year(s) pending in the Tax Court for the same property(s)? NO

I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with Rule 1:38-7(b)

I certify that all of the prior year's taxes were less than \$25,000 for each of the properties listed in this case.

Dated: 04/19/2017

Signed: /s PETER J ZIPP

DIFFERENTIAL CASE MANAGEMENT PILOT PROGRAM - MONMOUTH COUNTY

Michael J. Donnelly, Esq.
Attorney ID No. [REDACTED]
LASSER HOCHMAN, L.L.C.
75 Eisenhower Parkway
Roseland, New Jersey 07068
[REDACTED]

TAX COURT OF NEW JERSEY
DOCKET NO.

BASSER KAUFMAN,

Plaintiff,

Civil Action

-vs-

COMPLAINT

(Real Property Tax)

TOWNSHIP OF ABERDEEN,

Defendant.

Plaintiff, BASSER KAUFMAN, having an address c/o Lasser Hochman, L.L.C., 75 Eisenhower Parkway, Roseland, New Jersey, 07068, by way of Complaint against the Defendant herein, says that:

FIRST COUNT

1. Plaintiff is the owner and/or taxpayer of property (the "Property") located at 301 Highway 35, known as Block 234, Lot 1, on the Tax Map of the said taxing district, County of Monmouth.

2. The Property was assessed in excess of \$1,000,000 for 2017 as follows:

Land	\$ 9,031,800
Improvements	\$ 2,568,200
Total	\$11,600,000

A copy of the Real Property Tax Assessment Information Sheet is attached hereto as Exhibit 1, in accordance with R. 8:3-4(a).

3. The assessment as imposed is in excess of the true value of the Property.

WHEREFORE, Plaintiff demands judgment:

A. Reducing the assessment to the true value of the Property;

B. Directing Defendant to refund any and all real estate taxes in accordance with such reduced assessment;

C. For interest; and

D. For such further relief as this Court may deem appropriate.

SECOND COUNT

1. Plaintiff repeats the allegations contained in the First Count of the Complaint and incorporates same herein by reference as if fully set forth at length.

2. The real property in the said taxing district is not generally assessed at its true value.

3. The Property is not assessed at a lawful relationship to the common level or ratio of assessment applicable in the said taxing district.

4. The assessment as imposed is arbitrary, unequal and discriminatory.

WHEREFORE, Plaintiff demands judgment:

A. Reducing the assessment by applying to the true value of the Property the common level or ratio of assessment applicable in the said taxing district;

B. Directing Defendant to refund any and all real estate taxes in accordance with such reduced assessment;

C. For interest; and

- D. For such further relief as this Court may deem appropriate.

THIRD COUNT

1. Plaintiff repeats the allegations contained in the First Count of the Complaint and incorporates same herein by reference as if fully set forth at length.
2. The real property in the said taxing district is not generally assessed at its true value.
3. Defendant does not assess real property in said taxing district at a common level and, in fact, no common level of assessment exists in said taxing district.
4. The assessment as imposed is arbitrary, unreasonable, unequal and discriminatory.

WHEREFORE, Plaintiff demands judgment:

- A. Reducing the assessment by applying to the true value of the Property the ratio of assessment applicable in the said taxing district;
- B. Directing Defendant to refund any and all real estate taxes in accordance with such reduced assessment;
- C. For interest; and
- D. For such further relief as this Court may deem appropriate.

FOURTH COUNT

1. Plaintiff repeats the allegations contained in the First Count of the Complaint and incorporates same herein by reference as if fully set forth at length.
2. The real property in the said taxing district is not generally assessed at its true value.
3. Said assessment of the Property is contrary to and in violation of Article VIII of the Constitution of the State of New Jersey and the Fourteenth Amendment of the United States Constitution.

WHEREFORE, Plaintiff demands judgment:

A. Reducing said assessment in accordance with the requirements of the Constitution of the State of New Jersey and/or the Constitution of the United States;

B. Directing Defendant to refund any and all real estate taxes in accordance with such reduced assessment;

C. For interest; and

D. For such other relief as this Court may deem appropriate.

DESIGNATION OF TRIAL COUNSEL

Sheppard A. Guryan, Esq., of the firm Lasser Hochman, L.L.C. is hereby designated as trial counsel in the above matter.

LASSER HOCHMAN, L.L.C.
Attorneys for Plaintiff

By: 
MICHAEL J. DONNELLY, ESQ.

**TAX COURT OF NEW JERSEY
DIFFERENTIATED CASE MANAGEMENT PILOT
CASE INFORMATION STATEMENT (CIS-LP)**

Attorney Name (List your information if you are not represented by an attorney)

LASSER HOCHMAN, L.L.C.

75 Eisenhower Parkway

Roseland, New Jersey 07068

Telephone Number - [REDACTED]

PART A. Please check ONE of the following case types and the filing fee:

☒ Direct Appeal	☐ Added or Omitted Assessment
☐ Appeal from County Tax Board Judgment	☐ Farmland Qualification
☐ Correction of Error	☐ Farmland Rollback
☐ Exemption	☐ Other

In order to proceed in the Small Claims Division, the property at issue must be a (check one)
☐ Class 2 property (1-4 family residence) or a ☐ Class 3A farm residence

Filing Fee Submitted	Check/Other	Attorney Charge Account
\$250.00		[REDACTED]

PART B. Fill in the following for all cases

1. Plaintiff	Defendant
Basser Kaufman	Township of Aberdeen

2. County	Monmouth	Block	234	Lot	1	Unit
-----------	----------	-------	-----	-----	---	------

3. Assessment year(s) in contest
2017

4. Property Address
301 Highway 35

5. Property Type (check one)

☐ Industrial	☐ Multi-Unit Residential (over 4 Units)
☐ 1-4 Family Residence (Class 2)	☐ Vacant Land
☐ Farm Residence (Class 3A)	☐ Farmland
☒ Commercial	☐ Other
☐ Vacant land used as part of a 1-4 family residence	

6. Is plaintiff the
☐ Owner ☒ Tenant ☐ Other

7. Is an exemption claimed?
☐ Yes ☒ No ☐ Type

If more than one assessed property is included in the complaint, are they contiguous and in common ownership?

☐ Yes ☐ No

PART C. Fill in the following for all case types except Farmland Rollback

	Assessment for the year set forth in No. 3 above		
	Original Assessment		County Tax Board Assessment
Land	9,031,800	Land	Not
Improvements	2,568,200	Improvements	Applicable
Exemption		Exemption	-
Total	11,600,000	Total	

PART D. Fill in the following only for Farmland Rollback

Year	Non Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
_____	_____	_____	_____

PART E. Fill in the Following:

For Added Assessment Only

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment

County Tax Board Judgment

Improvements

Improvements

Prorated Assmt.

Prorated Assmt.

for _____ months

For _____ months

For Omitted or Omitted/Added Assessment Only

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment

County Tax Board Judgment

Land

Land

Improvements

Improvements

Prorated Assmt.

Prorated Assmt.

for _____ months

For _____ months

Do you or your client have any needs under the Americans with Disabilities Act? Yes ☒ No
If yes, please identify any requirements or accommodations you may require.

Will an interpreter be needed: Yes ☐ No ☒ If yes, for what language _____

Please Note: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b).

Dated: 3/1/17


MICHAEL J. DONNELLY, ESQ.



Tax Court of New Jersey

Case Information Statement (CIS-LP)

INSTRUCTIONS: TO BE ATTACHED TO FACE OF COMPLAINT (TYPE OR PRINT)

Attorney Name (List your information if you are not represented by an attorney)

Attorney ID Number

Street

E-mail Address

City

State

Zip

Telephone Number

PART A. PLEASE CHECK ONE OF THE FOLLOWING CASE TYPES AND THE FILING FEE

- | | |
|---|--|
| ☐ Direct Appeal | ☐ Added or Omitted Assessment |
| ☒ Appeal from County Tax Board Judgment | ☐ Farmland Qualification |
| ☐ Correction of Error | ☐ Farmland Rollback |
| ☐ Exemption | ☐ Other |

Is Case Hurricane Sandy related? ☐ Yes ☒ No

NOTE: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000. See Rule 8:11-(a)(2). ☒ Check for Small Claims Division

Filing Fee Submitted

Check / other

Attorney Charge Account #

\$ 50.00

PART B. FILL IN THE FOLLOWING FOR ALL CASES

1. Plaintiff Richard Somma Defendant Monmouth Cty Bd of Taxation

2. County Monmouth Block 102 Lot 19 Unit

3. Assessment year(s) in contest 2017

4. Property Address 149 Lloyd Rd, Aberdeen NJ 07747

5. Property Type (check one)

- | | |
|---|--|
| ☐ Industrial | ☐ Multi-Unit Residential (over 4 Units) |
| ☒ 1-4 Family Residence (class 2) | ☐ Vacant Land |
| ☐ Farm Residence (class 3A) | ☐ Farmland |
| ☐ Commercial | ☐ Other |
| ☐ Vacant land used as part of a 1-4 family residence | |

6. Is plaintiff the

☒ Owner ☐ Tenant ☐ Other

7. Is an exemption claimed?

☐ Yes ☒ No ☐ Type

If more than one assessed property is included in the complaint, are they contiguous and in common ownership?
☐ Yes ☒ No

Attach individual Case Information Statements for each separately assessed parcel. If multiple condominium units, attach the Condominium / Multiple Assessment Schedule.

PART C. FILL IN THE FOLLOWING FOR ALL CASE TYPES EXCEPT FARMLAND ROLLBACK

Assessment for the year set forth in No. 3 above

Original Assessment

Land	\$	172,800
Improvements	\$	179,800
Exemption	\$	0
Total	\$	\$0.00

County Tax Board Assessment

Land	\$	172,800
Improvements	\$	162,800
Exemption	\$	0
Total	\$	\$0.00

PART D. FILL IN THE FOLLOWING ONLY FOR FARMLAND ROLLBACK

Year	Non Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

PART E. FILL IN THE FOLLOWING:**FOR ADDED ASSESSMENT ONLY**

Said property is the subject of an added assessment for the assessment year ____ as follows:

Original Assessment

Improvements	\$	
Prorated Assmt.	\$	

for ____ months

County Tax Board Judgment

Improvements	\$	
Prorated Assmt.	\$	

for ____ months

FOR OMITTED OR OMITTED/ADDED ASSESSMENT ONLY

Said property is the subject of an added assessment for the assessment year ____ as follows:

Original Assessment

Land	\$	
Improvements	\$	
Prorated Assmt.	\$	

for ____ months

County Tax Board Judgment

Land	\$	
Improvements	\$	
Prorated Assmt.	\$	

for ____ months

Do you or your client have any needs under the Americans with Disabilities Act?
 If yes, please identify any requirements or accommodations you may require.

☒ Yes ☐ No

Need An Afternoon Appointment -

Will an interpreter be needed? ☐ Yes ☒ No If yes, for what language _____

PLEASE NOTE: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b)

Dated

5/13/2017

Signed

Raul Lomun
all rights reserved w/o prior notice 5/13/2017

Make Filing Fee checks payable to: Treasurer, State of New Jersey

Mailing Address: Tax Court Management Office, P.O. Box 972, Trenton, NJ 08625-0972

Plaintiff or Filing Attorney Information:

Name Richard Somma

NJ Attorney ID Number _____

Address 149 Lloyd Rd

Aberdeen (Monmouth) NJ 07747

Telephone Number _____ Email Address _____

Richard Somma

Plaintiff, _____

v. _____

Defendant, Aberdeen Township (Cmt read)
AMES -

Tax Court of New Jersey

Docket No. _____

**Civil Action
Taxpayer Complaint
(Local Property Tax)**

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s) attached to the face of the complaint.

2. Plaintiff contests the action of the Monmouth County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.

3. This complaint pertains to 1 separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).

4. Are any prior years pending in the Tax Court for the same property? ☐ Yes ☒ No

If yes, list assessment year(s). _____

5. Additional allegations, if any, are set forth in the attached Rider.

yes, I searched dozens of homes and noticed that out of approx 200
I looked at 198 were overassessed!

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

Date

5/5/17

Signature of Plaintiff or Attorney for Plaintiff

Richard Somma all rights reserved with att
pro quibus 0001-207

Plaintiff or Filing Attorney Information:

Name Richard Somma

NJ Attorney ID Number _____

Address 149 Lloyd Rd

Aberdeen NJ 07747

Telephone Number [REDACTED] Email Address [REDACTED]

Additional Information Sheet

Richard Somma
Plaintiff,
v. Aberdeen Township
Defendant.

Tax Court of New Jersey

Docket No. _____

**Civil Action
Complaint
(Local Property Tax)**

I brought in proof and showed the tax court that my property should have been assessed at approx. 280-300,000!

Even the township lawyer told me, "no need to continue talking, you have already won!"

Several weeks later I received notice that my taxes were put at 335,600.00 And not 280,000-300,000!

Additionally, after checking on several (200) houses on website (County taxes) I noticed that 198 out of 200 were over assessed by between 1,000 and 80,000 dollars! This would be a statistically impossibility unless it was done "purposefully" since the law says assessments must be somewhat accurate!

PROOF OF SERVICE - A COPY OF YOUR COMPLAINT MUST BE SERVED ON THE CLERK AND ASSESSOR OF THE TAXING DISTRICT AND THE ADMINISTRATOR OF THE COUNTY BOARD OF TAXATION.
ALL THREE MUST BE SERVED.

1. On 5/14/2017, I, the undersigned, served on the Clerk of Aberdeen ^(KV) (taxing district), or the person in charge of the office, ~~personally OR~~ by ordinary mail in accordance with Rule 8:5-4 (strike one out), a copy of the within complaint.
2. On 5/14/2017, I, the undersigned, served on the Assessor of Aberdeen ^(S.K) ~~Monmouth~~ (taxing district), or the person in charge of the office, ~~personally OR~~ by ordinary mail in accordance with Rule 8:5-4 (strike one out), a copy of the within complaint.
3. On 5/14/2017, I, the undersigned, served on the Administrator of the Monmouth County Board of Taxation, or the person in charge of the office, ~~personally OR~~ by ordinary mail in accordance with Rule 8:5-4 (strike one out), a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

5/14/2017
Date

Richard L. Somme
Signature without prejudice UCC 1-207



Tax Court of New Jersey
Case Information Statement (CIS-LP)

INSTRUCTIONS: TO BE ATTACHED TO FACE OF COMPLAINT (TYPE OR PRINT)

Attorney Name (List your information if you are not represented by an attorney)
Thomas J. Perry

Attorney ID Number

Street
253 Main Street, Suite 359

E-mail Address

City
Matawan

State
NJ

Zip
07747

Telephone Number

PART A. PLEASE CHECK ONE OF THE FOLLOWING CASE TYPES AND THE FILING FEE

- | | |
|---|--|
| ☐ Direct Appeal | ☐ Added or Omitted Assessment |
| ☒ Appeal from County Tax Board Judgment | ☐ Farmland Qualification |
| ☐ Correction of Error | ☐ Farmland Rollback |
| ☐ Exemption | ☐ Other |

Is Case Hurricane Sandy related? ☐ Yes ☒ No

NOTE: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000.
See Rule 8:11-(a)(2). ☒ Check for Small Claims Division

Filing Fee Submitted
\$

Check / other

Attorney Charge Account #
145988

PART B. FILL IN THE FOLLOWING FOR ALL CASES

- | | | | |
|---|--|--------------------------------|------|
| 1. Plaintiff
Perry, Thomas J. and Paula S. | | Defendant
Aberdeen Township | |
| 2. County
Monmouth | Block
63 | Lot
11 | Unit |
| 3. Assessment year(s) in contest
2017 | | | |
| 4. Property Address
210 Cashel Drive, Aberdeen, NJ 07747 | | | |
| 5. Property Type (check one) | | | |
| ☐ Industrial | ☐ Multi-Unit Residential (over 4 Units) | | |
| ☒ 1-4 Family Residence (class 2) | ☐ Vacant Land | | |
| ☐ Farm Residence (class 3A) | ☐ Farmland | | |
| ☐ Commercial | ☐ Other | | |
| ☐ Vacant land used as part of a 1-4 family residence | | | |
| 6. Is plaintiff the | | | |
| ☒ Owner | ☐ Tenant | ☐ Other | |
| 7. Is an exemption claimed? | | | |
| ☐ Yes | ☒ No | ☐ Type | |

If more than one assessed property is included in the complaint, are they contiguous and in common ownership?
☐ Yes ☒ No

Attach individual Case Information Statements for each separately assessed parcel. If multiple condominium units, attach the Condominium / Multiple Assessment Schedule.

PART C. FILL IN THE FOLLOWING FOR ALL CASE TYPES EXCEPT FARMLAND ROLLBACK

Assessment for the year set forth in No. 3 above

Original Assessment		County Tax Board Assessment	
Land	\$ 198,500.00	Land	\$ 198,500.00
Improvements	\$ 223,100.00	Improvements	\$ 223,100.00
Exemption	\$ 0.00	Exemption	\$ 0.00
Total	\$ 421,600.00	Total	\$ 421,600.00

PART D. FILL IN THE FOLLOWING ONLY FOR FARMLAND ROLLBACK

Year	Non Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

PART E. FILL IN THE FOLLOWING:**FOR ADDED ASSESSMENT ONLY**

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment		County Tax Board Judgment	
Improvements	\$	Improvements	\$
Prorated Assmt.	\$	Prorated Assmt.	\$
for _____ months		for _____ months	

FOR OMITTED OR OMITTED/ADDED ASSESSMENT ONLY

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment		County Tax Board Judgment	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Prorated Assmt.	\$	Prorated Assmt.	\$
for _____ months		for _____ months	

Do you or your client have any needs under the Americans with Disabilities Act? ☐ Yes ☒ No
If yes, please identify any requirements or accommodations you may require.

Will an interpreter be needed? ☐ Yes ☒ No If yes, for what language _____

PLEASE NOTE: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with *Rule 1:38-7(b)*

05/25/2017
Dated _____

Signed _____

Make Filing Fee checks payable to: Treasurer, State of New Jersey

Mailing Address: Tax Court Management Office, P.O. Box 972, Trenton, NJ 08625-0972

Thomas J. Perry – NJ [REDACTED]
253 Main Street, Suite 359
Matawan, NJ 07747
[REDACTED]

Attorney for Plaintiff

PERRY, THOMAS J and PAULA S.,

Plaintiffs,

v.

ABERDEEN TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NO.:

CIVIL ACTION
Taxpayer Complaint
(Local Property Tax)

1. Plaintiffs are the taxpayers of the property shown on the local property tax case information statement attached to the **face** of the complaint.

2. Plaintiffs contest the action of the Monmouth County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.

3. This complaint pertains to 1 separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).

4. Are any prior years pending in the Tax Court for the same property ___ Yes X No.

5. Additional allegations are set forth in the attached Rider.

WHEREFORE, Plaintiffs demand judgment reducing the said assessment(s) to the correct assessable value of the said property and such other relief as the Court deems just and equitable.

Attorney for Plaintiffs

By:

Thomas J. Perry

Dated: May 25, 2017

Thomas J. Perry – NJ 012211993

253 Main Street, Suite 359

Matawan, NJ 07747

(732) 800-1804

Attorney for Plaintiff

PERRY, THOMAS J and PAULA S.,

Plaintiffs,

v.

ABERDEEN TOWNSHIP,

Defendant.

TAX COURT OF NEW JERSEY

DOCKET NO.:

CIVIL ACTION

Taxpayer Complaint
(Local Property Tax)

RIDER
GENERAL ALLEGATIONS

1. In or about 1961 and continuing through in or about 1967, real estate development company Levitt & Sons, Inc. ("Levitt") began construction in in Aberdeen Township (then Matawan Township) known as Strathmore at Matawan ("Strathmore").

2. The Strathmore development at its inception consisted of the following types of houses:
(a) Ranch, (b) Colonial, and (3) Country Clubber.

3. Levitt built approximately 2,000 homes in Strathmore.

4. Levitt built Strathmore in sections with street names in each section having the same first letter giving rise to residents and non-residents referring to a particular section based upon the first letter of the street (e.g., "the A-Section").

5. In or about 1973, a different real estate developer built nineteen houses within the "C-Section" of Strathmore including the property that is the subject of this complaint (the "1973 Development").

6. The 1973 Development continued the Strathmore naming convention and consists of two streets; Cashel Drive and Claire Court.

7. The 1973 Development houses are either Colonials or Bi-Levels, but are not Levitt-style/Strathmore design.

8. The 1973 Development houses range from 2,120 square feet to 2,584 square feet.

9. The 1973 Development lot sizes range from 9,296 square feet to 18,312 square feet.

10. Defendant's land assessments for the 1973 Development for 2017 range from \$191,700.00 to \$218,700.00.

11. Defendant's improvement assessments for the 1973 Development for 2017 range from \$149,300.00 to \$270,200.00.

Defendant's Spot Assessment of the Subject Property is Unconstitutional

12. During the period 2014 to 2017, assessments for the property that is the subject of this complaint – 2,128 square feet, 13,685 “square” foot lot size, vinyl siding -- increased by \$39,000.00 (the “Subject Property”).

13. During the same 3-year period, assessments for property (2,584 square feet, 18,312 square foot lot size, brick and vinyl) adjacent to the Subject Property decreased by \$4,200.00.

14. Defendant's assessment for the other property (2,184 square feet, 12,100 square foot lot size, stucco – that sold on September 16, 2015 for \$372,000.00) adjacent to the Subject Property is assessed for 2017 at \$384,800.00.

15. Defendant's assessment of the Subject Property constitutes a spot assessment of which the treatment of the taxpayers of the Subject Property is not commensurate with taxpayers within the 1973 Development in violation of this State's constitutional principle of equality in property taxation.

WHEREFORE, Plaintiffs demand judgment reducing the said assessment(s) to the correct assessable value of the said property, treatment commensurate with taxpayers within the 1973 Development and such other relief as the Court deems just and equitable.



Tax Court of New Jersey

Case Information Statement (CIS-LP)

INSTRUCTIONS: TO BE ATTACHED TO FACE OF COMPLAINT (TYPE OR PRINT)

Attorney Name (List your information if you are not represented by an attorney)
MICHAEL A. VESPASIANO, ESQ.

Attorney ID Number

Street
331 MAIN STREET

E-mail Address

City
CHATHAM

State
NJ

Zip
07928

Telephone Number

PART A. PLEASE CHECK ONE OF THE FOLLOWING CASE TYPES AND THE FILING FEE

- | | |
|---|--|
| ☐ Direct Appeal | ☐ Added or Omitted Assessment |
| ☒ Appeal from County Tax Board Judgment | ☐ Farmland Qualification |
| ☐ Correction of Error | ☐ Farmland Rollback |
| ☐ Exemption | ☐ Other |

Is Case Hurricane Sandy related? ☐ Yes ☒ No

NOTE: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000.
See Rule 8:11-(a)(2). ☐ Check for Small Claims Division

Filing Fee Submitted
\$ 250.00

Check / other

Attorney Charge Account #
X

PART B. FILL IN THE FOLLOWING FOR ALL CASES

1. Plaintiff
483 AMBOY ROAD LLC

Defendant
ABERDEEN TWP.

2. County
Monmouth

Block
317

Lot
2

Unit

3. Assessment year(s) in contest
2017

4. Property Address
AMBOY AVE

5. Property Type (check one)

- ☐ Industrial
☐ 1-4 Family Residence (class 2)
☐ Farm Residence (class 3A)
☒ Commercial
☐ Vacant land used as part of a 1-4 family residence

- ☐ Multi-Unit Residential (over 4 Units)
☐ Vacant Land
☐ Farmland
☐ Other

6. Is plaintiff the

☒ Owner

☐ Tenant

☐ Other

7. Is an exemption claimed?

☐ Yes

☒ No

☐ Type

If more than one assessed property is included in the complaint, are they contiguous and in common ownership?
☒ Yes ☐ No

Attach individual Case Information Statements for each separately assessed parcel. If multiple condominium units, attach the Condominium / Multiple Assessment Schedule.

PART C. FILL IN THE FOLLOWING FOR ALL CASE TYPES EXCEPT FARMLAND ROLLBACK

Assessment for the year set forth in No. 3 above

Original Assessment	
Land	\$ 298,200.00
Improvements	\$ 102,700.00
Exemption	\$
Total	\$ 400,900.00

County Tax Board Assessment	
Land	\$ 298,200.00
Improvements	\$ 102,700.00
Exemption	\$
Total	\$ 400,900.00

PART D. FILL IN THE FOLLOWING ONLY FOR FARMLAND ROLLBACK

Year	Non Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

PART E. FILL IN THE FOLLOWING:**FOR ADDED ASSESSMENT ONLY**

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment	
Improvements	\$ _____
Prorated Assmt.	\$ _____
for _____ months	

County Tax Board Judgment	
Improvements	\$ _____
Prorated Assmt.	\$ _____
for _____ months	

FOR OMITTED OR OMITTED/ADDED ASSESSMENT ONLY

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment	
Land	\$ _____
Improvements	\$ _____
Prorated Assmt.	\$ _____
for _____ months	

County Tax Board Judgment	
Land	\$ _____
Improvements	\$ _____
Prorated Assmt.	\$ _____
for _____ months	

Do you or your client have any needs under the Americans with Disabilities Act?
If yes, please identify any requirements or accommodations you may require.☐ Yes ☒ NoWill an interpreter be needed? ☐ Yes ☒ No If yes, for what language _____**PLEASE NOTE:** Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b)

05/25/2017
DatedMichael A. Vespasiano, Esq./s/
Signed

Make Filing Fee checks payable to: Treasurer, State of New Jersey

Mailing Address: Tax Court Management Office, P.O. Box 972, Trenton, NJ 08625-0972



Tax Court of New Jersey

Case Information Statement (CIS-LP)

INSTRUCTIONS: TO BE ATTACHED TO FACE OF COMPLAINT (TYPE OR PRINT)

Attorney Name (List your information if you are not represented by an attorney) Attorney ID Number
MICHAEL A. VESPASIANO, ESQ. [REDACTED]

Street E-mail Address
331 MAIN STREET [REDACTED]

City State Zip Telephone Number
CHATHAM NJ 07928 [REDACTED]

PART A. PLEASE CHECK ONE OF THE FOLLOWING CASE TYPES AND THE FILING FEE

- | | |
|---|--|
| ☐ Direct Appeal | ☐ Added or Omitted Assessment |
| ☒ Appeal from County Tax Board Judgment | ☐ Farmland Qualification |
| ☐ Correction of Error | ☐ Farmland Rollback |
| ☐ Exemption | ☐ Other |

Is Case Hurricane Sandy related? ☐ Yes ☒ No

NOTE: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000. See Rule 8:11-(a)(2). ☐ Check for Small Claims Division

Filing Fee Submitted	Check / other	Attorney Charge Account #
\$ 50.00		X

PART B. FILL IN THE FOLLOWING FOR ALL CASES

- | | | | |
|---|--------------|--|------|
| 1. Plaintiff
483 AMBOY ROAD LLC | | Defendant
ABERDEEN TWP. | |
| 2. County
Monmouth | Block
287 | Lot
2 | Unit |
| 3. Assessment year(s) in contest
2017 | | | |
| 4. Property Address
492 HWY 35 | | | |
| 5. Property Type (check one) | | | |
| ☐ Industrial | | ☐ Multi-Unit Residential (over 4 Units) | |
| ☐ 1-4 Family Residence (class 2) | | ☐ Vacant Land | |
| ☐ Farm Residence (class 3A) | | ☐ Farmland | |
| ☒ Commercial | | ☐ Other | |
| ☐ Vacant land used as part of a 1-4 family residence | | | |
| 6. Is plaintiff the | | | |
| ☒ Owner | | ☐ Tenant ☐ Other _____ | |
| 7. Is an exemption claimed? | | | |
| ☐ Yes | | ☒ No ☐ Type _____ | |

If more than one assessed property is included in the complaint, are they contiguous and in common ownership?
☒ Yes ☐ No

Attach individual Case Information Statements for each separately assessed parcel. If multiple condominium units, attach the Condominium / Multiple Assessment Schedule.

PART C. FILL IN THE FOLLOWING FOR ALL CASE TYPES EXCEPT FARMLAND ROLLBACK

Assessment for the year set forth in No. 3 above

Original Assessment

Land	\$ 291,000.00
Improvements	\$ 29,000.00
Exemption	\$
Total	\$ 320,000.00

County Tax Board Assessment

Land	\$ 291,000.00
Improvements	\$ 29,000.00
Exemption	\$
Total	\$ 320,000.00

PART D. FILL IN THE FOLLOWING ONLY FOR FARMLAND ROLLBACK

Year	Non Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

PART E. FILL IN THE FOLLOWING:**FOR ADDED ASSESSMENT ONLY**

Said property is the subject of an added assessment for the assessment year ____ as follows:

Original Assessment

Improvements	\$
Prorated Assmt.	\$

for ____ months

County Tax Board Judgment

Improvements	\$
Prorated Assmt.	\$

for ____ months

FOR OMITTED OR OMITTED/ADDED ASSESSMENT ONLY

Said property is the subject of an added assessment for the assessment year ____ as follows:

Original Assessment

Land	\$
Improvements	\$
Prorated Assmt.	\$

for ____ months

County Tax Board Judgment

Land	\$
Improvements	\$
Prorated Assmt.	\$

for ____ months

Do you or your client have any needs under the Americans with Disabilities Act?
If yes, please identify any requirements or accommodations you may require.

☐ Yes ☒ No

Will an interpreter be needed? ☐ Yes ☒ No If yes, for what language _____

PLEASE NOTE: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with *Rule 1:38-7(b)*

05/25/2017
Dated

Michael A. Vespasiano, Esq./s/
Signed

Make Filing Fee checks payable to: Treasurer, State of New Jersey

Mailing Address: Tax Court Management Office, P.O. Box 972, Trenton, NJ 08625-0972

Plaintiff or Filing Attorney Information:

Name MICHAEL A. VESPASIANO, ESQ.

NJ Attorney ID Number [REDACTED]

Address 331 MAIN STREET
CHATHAM, NJ 07928

Telephone Number [REDACTED] Email Address [REDACTED]

483 AMBOY ROAD LLC

Plaintiff,

v.

ABERDEEN TWP.

Defendant.

Tax Court of New Jersey

Docket No. _____

**Civil Action
Taxpayer Complaint
(Local Property Tax)**

1. Plaintiff is the taxpayer of the property shown on the local property tax case information statement(s) attached to the **face** of the complaint.
2. Plaintiff contests the action of the Monmouth County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, on the ground that the assessment(s) is/are in excess of the true or assessable value of the property.
3. This complaint pertains to two separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).
4. Are any prior years pending in the Tax Court for the same property? ☐ Yes ☒ No
If yes, list assessment year(s). _____
5. Additional allegations, if any, are set forth in the attached Rider.

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

05/25/2017
Date

Michael A. Vespasiano, Esq./s/
Signature of Plaintiff or Attorney for Plaintiff
MICHAEL A. VESPASIANO, ESQ., ATTORNEY FOR PLAINTIFF

PROOF OF SERVICE - A COPY OF YOUR COMPLAINT MUST BE SERVED ON THE CLERK AND ASSESSOR OF THE TAXING DISTRICT AND THE ADMINISTRATOR OF THE COUNTY BOARD OF TAXATION.
ALL THREE MUST BE SERVED.

1. On MAY 25, 2017, I, the undersigned, served on the Clerk of ABERDEEN (taxing district), or the person in charge of the office, personally OR by ordinary mail in accordance with *Rule 8:5-4* (strike one out), a copy of the within complaint.
2. On MAY 25, 2017, I, the undersigned, served on the Assessor of ABERDEEN (taxing district), or the person in charge of the office, personally OR by ordinary mail in accordance with *Rule 8:5-4* (strike one out), a copy of the within complaint.
3. On MAY 25, 2017, I, the undersigned, served on the Administrator of the Monmouth County Board of Taxation, or the person in charge of the office, personally OR by ordinary mail in accordance with *Rule 8:5-4* (strike one out), a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

05/25/2017
Date

Michael A. Vespasiano, Esq. /s/
Signature Michael A. Vespasiano, Esq. Attorney for Plaintiff