

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 003356-2011

TFH PUBLICATIONS C/O TFH

Plaintiff(s),

v

NEPTUNE CITY BOR

Defendant(s).

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CIVIL ACTION
JUDGMENT

A complaint having been filed and the plaintiff having requested that the complaint be withdrawn, the complaint is dismissed.

Block: 67
Lot: 16
Street Address: 75 W Sylvania Ave
Year: 2011

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

Entered: 11/13/2015

Attorney for Plaintiff: Daniel G Keough Esq
Attorney for Defendant: Mark R Aikins Esq

VENTURA, MIESOWITZ, KEOUGH & WARNER, PC

Attorneys at Law

783 Springfield Avenue

Summit, New Jersey 07901

(908)277-2410

Attorneys for Plaintiff

TFH PUBLICATIONS INC,

Plaintiff,

vs.

BOROUGH OF NEPTUNE CITY,
a Municipal Corporation of New Jersey,

Defendant.

TAX COURT OF NEW JERSEY

Docket Nos.: 008754-2010,

003356-2011 & 009416-2012

CIVIL ACTIONSTIPULATION OF SETTLEMENT
(Without Affidavit)

Assigned Judge: Honorable Mala Sundar, 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: 67

Lot: 16

Street Address: 75 W Sylvania Ave

Year(s): 2010, 2011 & 2012

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,115,200	DOES	WITHDRAWN
Impvts	<u>\$ 2,011,800</u>	NOT	<u>WITHDRAWN</u>
Total	<u>\$ 3,126,800</u>	<u>APPLY</u>	<u>WITHDRAWN</u>

2. It is hereby stipulated and agreed that the assessment of the following property be adjusted and a judgment be entered as follows:

Block: 67

Lot: 17

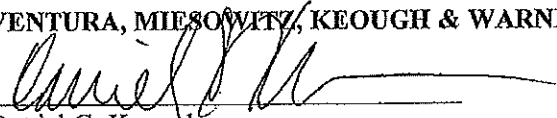
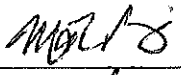
Street Address: 71 W Sylvania Ave

Year(s): 2012

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 377,200	DOES	WITHDRAWN
Impvts	\$ 224,800	NOT	<u>WITHDRAWN</u>
Total	\$ <u>602,000</u>	<u>APPLY</u>	<u>WITHDRAWN</u>

3. The undersigned have made such examination of the value and proper assessment of the property and have obtained such appraisal, 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 this 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.
4. Based on 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.
5. Defendant Borough of Neptune City hereby agrees as a material condition of the settlement by the plaintiff reflected herein to assess the subject property for block 67, lot 16 for 2013 for land and improvements at the total amount of \$2,626,800, and that this Stipulation shall constitute adequate and sufficient basis for enforcement to implement said 2013 assessment, if not accomplished independent hereof.

VENTURA, MIESOWITZ, KEOUGH & WARNER, PC

By: Daniel G. Keough
Attorney for PlaintiffBy: Mark Aikens
Attorney for Defendant

Dated: 9/21/15 , 2015

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 009416-2012

TFH PUBLICATIONS C/O TFH

Plaintiff(s),

v

NEPTUNE CITY BOR.

Defendant(s).

:

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CIVIL ACTION
JUDGMENT

A complaint having been filed and the plaintiff having requested that the complaint be withdrawn, the complaint is dismissed.

Block: 67
Lot: 16
Street Address: 75 W Sylvania Ave
Year: 2012

Block: 67
Lot: 17
Street Address: 71 W Sylvania Ave
Year: 2012

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

Entered: 11/13/2015

Attorney for Plaintiff: Daniel G Keough Esq
Attorney for Defendant: Mark R Aikins Esq

VENTURA, MIESOWITZ, KEOUGH & WARNER

A PROFESSIONAL CORPORATION
COUNSELORS AT LAW

MICHAEL VENTURA
JOHN J. MIESOWITZ*
DANIEL G. KEOUGH
STEVEN K. WARNER*

783 SPRINGFIELD AVENUE
SUMMIT, NEW JERSEY 07901-2332
TEL: (908) 277-2410
FAX: (908) 277-1374
WWW.SUMMITLAWYERS.NET

MARIA BLANCATO
LAURIE K. LEVINE*
SEAN L. RANKIN**
STACEY LYNN RYAN
AMANDA C. WOLFE*

OF COUNSEL
MATTHEW P. ALBANO*
JAMES A. VIGLIOTTI

LL.M. IN TAXATION*
MEMBER NJ & NY BARS*

June 9, 2015

VIA ECOURTS ONLY

The Honorable Mala Sundar, J.T.C.
Tax Court of New Jersey
Hughes Justice Complex, 7th floor
P.O. Box 975
Trenton, NJ 08625-0975

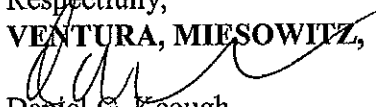
Re: TFH Publications Inc.
Vs: Neptune City
Docket Nos.: 003656-2013

Dear Judge Sundar:

This letter shall confirm that on behalf of the above Plaintiff, I hereby withdraw the Complaint in the above matter.

By copy hereof I am confirming the foregoing with Mark Aikens, Esq., counsel to the taxing district.

Thank you for your attention to the foregoing and usual courtesies. Should you have any questions or comments concerning the foregoing, please do not hesitate to contact me.

Respectfully,
VENTURA, MIESOWITZ, KEOUGH & WARNER

Daniel G. Keough

DGK/bes

c: Mark Aikens, Esq. via fax 732-280-8084 only

DIFFERENTIATED CASE MANAGEMENT PILOT PROGRAM

VENTURA, MIESOWITZ, KEOUGH & WARNER, PC

Attorneys at Law
783 Springfield Avenue
Summit, New Jersey 07901
Telephone Number: (908)277-2410

TFH PUBLICATIONS INC,

Plaintiff,

v.

BOROUGH OF NEPTUNE CITY,
a Municipal Corporation of New Jersey,

Defendant.

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TAX COURT OF NEW JERSEY

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Docket No. 003656-2013

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**CIVIL ACTION
COMPLAINT**

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(Real Property Tax)

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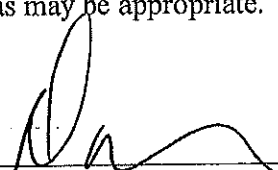
AMENDED 6/23/15

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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 2 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 year pending in the Tax Court for the same property? If yes, list assessment year(s). 2010, 2011 & 2012
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: March 28, 2013



Plaintiff or Attorney for Plaintiff
Daniel G. Keough, Attorney for Plaintiff

Tax Court Case Information Statement

Case Details: County: MONMOUTH TAX Court Case # 008269-2015	Case Track: Standard
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Case Caption: TFH PUBLICATIONS,CENTRAL GARDEN & PET CO V NEPTUNE CITY BOROUGH**Case Type:** Direct Appeal**Case Initiation date:** 04/30/2015**Hurricane Sandy Related:** NO**Small Claims:** NO**Interpreter Language:** None**Americans with Disability Act Accommodation Required:** None

Plaintiff(s)	(2)
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Party Type: CORPORATION**Corporation Type-** Corporation**Name:** TFH Publications**Address Line 1:** c/o Archer & Greiner, P.C.**Address Line 2:** 101 Carnegie Center**City:** PRINCETON**State:** NJ**Zip:** 08540-0000 **Phone:****Attorney Name:** JEFFREY DAVID GORDON**Email Address:**
NJTAXAPPEAL@ARCHERLAW.COM**Party Type:** CORPORATION**Corporation Type-** Corporation**Name:** Central Garden & Pet Co**Address Line 1:** c/o Archer & Greiner, P.C.**Address Line 2:** 101 CARNEGIE CTR STE 300**City:** PRINCETON**State:** NJ**Zip:** 08540-0000 **Phone:****Attorney Name:** JEFFREY DAVID GORDON**Email Address:**
NJTAXAPPEAL@ARCHERLAW.COM

Defendant(s)	(1)
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Party Type: MUNICIPALITY**Name:** Neptune City Borough**Address Line 1:** 106 W Sylvania Ave**Address Line 2:****City:** Neptune City**State:** NJ**Zip:** 07754**Phone:****Attorney Name:** Mark R Aikins Esq**Email Address:** MAIKENS@AIKINSLAW.COM

Property(s)	(1)
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Property Type: Commercial

County: MONMOUTH

Municipality: Neptune City
Borough

Abatement/ Exemption: No

Block: 67

Lot: 16

Unit:

Qualifier:

Assessment Year: 2015

Property Address: 75 W Sylvania Ave

Original Assessment:

Land: \$1,115,000.00

Improvements: \$3,022,600.00

Exemption: \$0.00

Total: \$4,137,600.00

Are any prior years pending in the Tax Court for the same property? 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: 04/30/2015

Signed: /s JEFFREY DAVID GORDON

COURT OF NEW JERSEY
COUNTY : Monmouth
DOCKET NO.: 008269-2015

LR

TFH PUBLICATIONS & CENTRAL GARDEN & PET CO.

Plaintiff

Civil Action

v.

NOTICE

(Local Property Tax)

NEPTUNE CITY BOR.

Defendant

Address of Property: 75 W Sylvania Ave

Block : 67

Lot: 16

Unit:

The above case has been assigned for Trial as follows:

Assigned Judge: HON. MALA SUNDAR, J.T.C.

Telephone No.: (609)943-4761

Trial Date, Time and Location: Wednesday, June 08, 2016 09:00 AM
Hughes Justice Complex
7th Floor - Tax Court Courtroom
Trenton, NJ 08625

The Case Management Procedures, if applicable, enclosed with this notice are incorporated herein and are to be followed in the preparation and presentation of the case unless modified.

If you have any requirements under the Americans with Disabilities Act or require the services of an interpreter, please contact the Management Office in advance of your trial date so arrangements may be made for you.

FOR THOSE CASES ASSIGNED TO THE STANDARD TRACK ONLY

The Mandatory Settlement Conference (MSC) must be completed not later than the last day of the month assigned in your Case Management Notice. Failure to complete a MSC Report will result in an in-person conference with the assigned judge.

Date: 01/12/2016

Tax Assessor

Tax Court Office

Attorney for Plaintiff: Jeffrey D Gordon Esq

Attorney for Defendant: Mark R Aikins Esq

PROOF OF SERVICE

1. On the date that the Complaint was filed, I, the undersigned, served on the Clerk(s) of the taxing district(s) and/or the County Clerk of the Board if applicable, 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 the date that the Complaint was filed, I, the undersigned, served on the Tax Assessor(s), 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 the date that the Complaint was filed, I, the undersigned, served on the Administrator of the County Board of Taxation, 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. If the plaintiff is not the owner of the property, on the date that the Complaint was filed, I, the undersigned, served on the owner of the property 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.

/s/ GINA FASULO

Signature

Rider

1. Defendant's Chapter 123 ratio does not accurately reflect the common level of assessment in the municipality, and Plaintiff is discriminated against by its application.
2. Sales in the taxing district were designated incorrectly as usable sales or as nonusable sales in the Director's sales-ratio study for purposes of formulating Defendant's Chapter 123 ratio.
3. Defendant's district-wide revaluation or reassessment was improper and did not comport to law and/or did not assess property uniformly at 100% of market value, and Plaintiff is discriminated against by its application.

Wherefore, Plaintiff demands judgment **reducing** the said assessment(s) to the current assessable value of the said property through the use of a ratio that reflects the true common level of assessment and such other relief as may be appropriate.

Jeffrey D. Gordon, Esq.
NJ Attorney ID Number 017371995
ARCHER & GREINER, P.C.
101 Carnegie Center, Suite 300
Princeton, NJ 08540
(609) 580-3700
jgordon@archerlaw.com

TFH PUBLICATIONS & CENTRAL GARDEN & PET CO.,
Plaintiff,

v.

NEPTUNE CITY,
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 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 is shown on a separate local property tax case information statement attached to this complaint, except for condominium units.)
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.

/S/ JEFFREY D. GORDON

Signature of Plaintiff or Attorney for Plaintiff

ASSESSOR'S OFFICE
BOROUGH OF NEPTUNE CITY
PO BOX 2098
NEPTUNE CITY NJ 07753

PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE PAID
FREEHOLD NJ
PERMIT #1

DISTRICT: BORO OF NEPTUNE CITY

NOTICE OF PROPERTY TAX ASSESSMENT FOR 2015
THIS NOTICE IS REQUIRED UNDER N.J.S.A. 54:4-38.1
BLOCK: 67 LOT: 16 QUAL: DATE MAILED: 11/15/14
#000823

PROPERTY LOCATION: 75 W SYLVANIA AVE CLASS: 4A

LAND: 1,115,000 BUILDING: 3,022,600 TOTAL: 4,137,600

NET PROPERTY TAXES BILLED FOR 2014 2014 ASSESSMENT
WERE: \$75,835.72 TOTAL: 2,626,800

THIS IS NOT A BILL. SEE OTHER SIDE FOR APPEAL INFORMATION.

TFH PUBLICATIONS C/O TFH
1 TFH PLAZA
NEPTUNE CITY, NJ 07753

APPEAL INSTRUCTIONS

If you agree with the assessed value shown, you do not need to do anything.

If you disagree with the assessed value shown, you may file an appeal with the Monmouth County Board of Taxation. Forms, Instructions, and a guide to the process Understanding Property Assessment Appeals for Monmouth County may be obtained at <http://secure.njappealonline.com> or through your municipal assessor at the address printed on the reverse of this notice.

You have the right to file an appeal of assessment with the Monmouth County Board of Taxation. Appeals must be filed **on or before January 15, 2014 or 45 days from the date mailed**, as it appears on the front of this notice. It is suggested that you refer to Understanding Property Assessment Appeals, mentioned above, for instructions on the process.

Also, note that the Monmouth County Board of Taxation has developed an electronic appeal system accessed via <http://secure.njappealonline.com> Traditional "paper" appeals are also available at your municipal assessor's office.

If the assessed value exceeds \$1,000,000, you have the option of filing your appeal directly with the Tax Court at PO Box 972, Hughes Justice Complex, Trenton, New Jersey 08625. For more information see <http://www.njcourtsonline.com> Select Tax Court.

This assessment will be used to calculate your property tax bill. Do not multiply last year's property tax rate by the current year's assessed value to determine taxes for the current year.

Archer & Greiner P.C.
ATTORNEYS AT LAW

Joseph J. Norcia
Member of New Jersey
and New York Bar
jnorcia@archerlaw.com
609-580-3714 Direct
609-580-3757 Direct Fax

101 Carnegie Center, Suite 300
Princeton, NJ 08540
609-580-3700 Main
609-580-0051 Fax
www.archerlaw.com

March 16, 2016

VIA ELECTRONIC FILING

Hon. Mala Sundar, J.T.C.
Tax Court of New Jersey
Hughes Justice Complex
25 West Market Street – 7th Floor
P.O. Box 975
Trenton, NJ 08625

**RE: TFH Publications and Central Garden & Pet Co. v. Neptune City
Block 67, Lot 16 – 75 W Sylvania Ave
Docket No. 008269-2015**

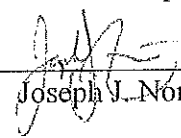
Dear Judge DeAlmeida.:

Plaintiff hereby withdraws the above-captioned tax appeal, subject to the defendant withdrawing its counterclaim, if any.

Thank you for your courtesies with respect to this matter.

Very truly yours,

ARCHER & GREINER
A Professional Corporation

By: 
Joseph J. Norcia, Esq.

JJN/101

cc: Mark Richmond Aikins, Esq. (via regular mail)

114009356v1

TAX COURT OF NEW JERSEY
COUNTY: Monmouth
DOCKET NO. 008269-2015

TFH PUBLICATIONS &
CENTRAL GARDEN & PET CO.,

Plaintiff(s),

v

NEPTUNE CITY BOR.

Defendant(s).

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CIVIL ACTION
JUDGMENT

A complaint having been filed and the plaintiff having requested
that the complaint be withdrawn, the complaint is dismissed.

Block: 67
Lot: 16
Street Address: 75 W Sylvania Ave
Year: 2015

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

Entered: 4/15/2016

Attorney for Plaintiff: Joseph J Norcia Esq
Attorney for Defendant: Mark R Aikins Esq
User id: eCourts