



Legislation Details (With Text)

**File #:** 16-0386      **Version:** 1      **Name:** Stipulation of Settlement for Tax Appeals

**Type:** Resolution      **Status:** Adopted

**File created:** 2/24/2016      **In control:** Finance

**On agenda:** 4/6/2016      **Final action:** 4/6/2016

**Title:** Dept/ Agency: Finance  
Action: ( ) Ratifying (X) Authorizing ( ) Amending  
Purpose: Stipulation of Settlements for Tax Appeals  
List of Property:  
(Tax Payer/Address/Block/Lot/Ward/Assmnt./Year/Refund Amount)  
Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2009/-  
Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2010/-  
Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2011/-  
Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2012/-  
Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$713,400/2013/-  
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2009/-  
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2010/-  
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2011/-  
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2012/-  
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$374,000/2013/-  
76 Milford Associates LLC, as foreclosure entity/76 Milford Avenue/2672/36.04/South/\$211,300/2011 /  
-\$1,231.36  
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$270,000/2010/-  
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$270,000/2011/-  
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$270,000/2012/-  
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$196,700/2013/-  
80 South Sixth Associates LLC, as foreclosure entity/80 S. Sixth Street/1809/13.02/West/\$330,800/  
2011/-  
812 Broadway LLC/802-812 Broadway/821/24/North/\$3,733,100/2014/-  
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,710,000/2010 /  
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,710,000/2011 /  
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,710,000/2012 /  
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,632,100/2013 /  
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,632,100/2014 /  
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,632,100/2015 /  
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/  
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/  
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/\$5,696,000/2011 /  
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/  
402 Mt. Prospect, LLC/ 398-406 Mt. Prospect Avenue/609/23/North/\$8,175,500/2013/-  
380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2009 /

380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2010 / -\$41,349.54  
 380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2011 / -\$43,273.98  
 380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2012 / -\$44,866.36  
 380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$7,947,900/2013 / -\$30,944.49  
 843 S. 13th Associates LLC/841-843 S. 13th Street/3009/45/South/\$132,000/2011/-597.07  
 843 S. 13th Associates LLC/841-843 S. 13th Street/3009/45/South/\$132,000/2012/-600.65  
 843 S. 13th Associates LLC/841-843 S. 13th Street/3009/45/South/\$154,500/2013/-0  
 451-3 15th Assocs. LLC/449-453 S. Fifteenth Street/328/11/West/\$131,900/2010/-1,113.00  
 451-3 15th Assocs. LLC/449-453 S. Fifteenth Street/328/11/West/\$131,900/2011/-1,164.80  
 451-3 15th Assocs. LLC/449-453 S. Fifteenth Street/328/11/West/\$131,900/2012/-1,208.20  
 451-3 15th Assocs. LLC/449-453 S. Fifteenth Street/328/11/West/\$70,000/2013/-0  
 585 Partners Inc./583-587 Broad Street/18/16/Central/\$900,000/2010/-4,833.60  
 585 Partners Inc./583-587 Broad Street/18/16/Central/\$900,000/2011/-5,058.56  
 585 Partners Inc./583-587 Broad Street/18/16/Central/\$900,000/2012/-5,247.04  
 Chisolm, Brenda c/o 679-681 S. 14th Associates LLC/679-681 S.14th Street/360/13.08/South/ \$154,300/2011/-1,164.80  
 679-681 S. 14th Associates LLC/679-681 S.14th Street/360/13.08/South/\$154,300/2012/-1,208.20  
 679-681 S. 14th Associates LLC/679-681 S.14th Street/360/13.08/South/\$147,400/2013/-0  
 Burger King Corp./239-261 Heller Parkway/750.01/26/North/\$1,500,000/2010/-12,720.00  
 Burger King Corp./239-261 Heller Parkway/750.01/26/North/\$1,500,000/2011/-13,312.00  
 Burger King Corp./239-261 Heller Parkway/750.01/26/North/\$1,500,000/2012/-13,808.00  
 225 Elizabeth Realty, LLC/225-227 Milford Avenue/2726/5/South/\$1,217,800/2013/-10,122.88  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$224,900/2010/-890.40  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$224,900/2011/-1,520.90  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$224,900/2012/-1,577.56  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2013/-1,004.02  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2014/-1,054.34  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2015/-1,125.06  
 311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2016/-1,125.06  
 414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$325,500/2010/-4,467.90  
 414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$325,500/2011/-5,424.64  
 414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$325,500/2012/-5,626.76  
 414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$220,900/2013/-0  
 TJML Properties LLC/29 Homestead Park/3044/83/South/\$117,800/2011/-93.18  
 TJML Properties LLC/29 Homestead Park/3044/83/South/\$117,800/2012/-96.66

Additional Information:  
 Total Tax Difference: -\$499,271.26  
 Invitation: Corporation Counsel, April 5, 2016

**Sponsors:** Council of the Whole

**Indexes:**

**Code sections:**

Date	Ver.	Action By	Action	Result
4/6/2016	1	Municipal Council	Adopt	Pass

**Dept/ Agency:** Finance

**Action:** ( ) Ratifying (X) Authorizing ( ) Amending

**Purpose:** Stipulation of Settlements for Tax Appeals

**List of Property:**

**(Tax Payer/Address/Block/Lot/Ward/Assmnt./Year/Refund Amount)**

Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2009/-0  
 Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2010/-0  
 Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2011/-0

Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$240,800/2012/- $\$0$   
Big Indian Co. c/o Fleissner/307-309 Oliver Street/978/12/East/\$713,400/2013/- $\$0$   
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2009/- $\$791.57$   
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2010/- $\$919.02$   
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2011/- $\$961.79$   
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$303,900/2012/- $\$853.42$   
Big Indian Co. c/o Fleissner/121-127 Pulaski Street/978/17/East/\$374,000/2013/- $\$0$   
76 Milford Associates LLC, as foreclosure entity/76 Milford Avenue/2672/36.04/South/\$211,300/2011 /- $\$1,231.36$   
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$270,000/2010/- $\$2,862.00$   
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$270,000/2011/- $\$4,043.52$   
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$270,000/2012/- $\$4,194.18$   
79 Norwood Associates LLC/79 Norwood Street/4066/54/West/\$196,700/2013/- $\$0$   
80 South Sixth Associates LLC, as foreclosure entity/80 S. Sixth Street/1809/13.02/West/\$330,800/ 2011/- $\$3,660.80$   
812 Broadway LLC/802-812 Broadway/821/24/North/\$3,733,100/2014/- $\$21,753.52$   
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,710,000/2010 /- $\$3,498.00$   
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,710,000/2011 /- $\$8,652.80$   
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,710,000/2012 /- $\$8,975.20$   
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,632,100/2013 /- $\$0$   
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,632,100/2014 /- $\$0$   
Aramark Uniform & Career Apparel/734-740 Frelinghuysen Avenue/3782/85/South/\$1,632,100/2015 /- $\$0$   
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/\$5,696,000/2009 /- $\$25,910.94$   
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/\$5,696,000/2010 /- $\$30,082.80$   
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/\$5,696,000/2011 /- $\$31,482.88$   
402 Realty Partners LLC c/o Praedium /398-406 Mt. Prospect Avenue/609/23/North/\$5,696,000/2012 /- $\$32,655.92$   
402 Mt. Prospect, LLC/ 398-406 Mt. Prospect Avenue/609/23/North/\$8,175,500/2013/- $\$24,524.67$   
380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2009 /- $\$35,615.22$   
380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2010 /- $\$41,349.54$   
380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2011 /- $\$43,273.98$   
380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$5,750,300/2012 /- $\$44,866.36$   
380 Mount Prospect LLC c/o Praedium/378-396 Mt. Prospect Avenue/609/28/North/\$7,947,900/2013 /- $\$30,944.49$   
843 S. 13th Associates LLC/841-843 S. 13th Street/3009/45/South/\$132,000/2011/- $\$597.07$   
843 S. 13th Associates LLC/841-843 S. 13th Street/3009/45/South/\$132,000/2012/- $\$600.65$   
843 S. 13th Associates LLC/841-843 S. 13th Street/3009/45/South/\$154,500/2013/- $\$0$   
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585 Partners Inc./583-587 Broad Street/18/16/Central/\$900,000/2010/- $\$4,833.60$   
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Burger King Corp./239-261 Heller Parkway/750.01/26/North/\$1,500,000/2011/- $\$13,312.00$   
Burger King Corp./239-261 Heller Parkway/750.01/26/North/\$1,500,000/2012/- $\$13,808.00$   
225 Elizabeth Realty, LLC/225-227 Milford Avenue/2726/5/South/\$1,217,800/2013/- $\$10,122.88$   
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311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$224,900/2011/- $\$1,520.90$   
311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$224,900/2012/- $\$1,577.56$   
311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2013/- $\$1,004.02$   
311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2014/- $\$1,054.34$   
311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2015/- $\$1,125.06$   
311 Associates at 6th LLC/311 S. 6th Street/279/19/Central/\$322,000/2016/- $\$1,125.06$   
414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$325,500/2010/- $\$4,467.90$   
414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$325,500/2011/- $\$5,424.64$   
414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$325,500/2012/- $\$5,626.76$   
414 South 17th Associates LLC/414 S. 7th Street/301/30/Central/\$220,900/2013/- $\$0$   
TJML Properties LLC/29 Homestead Park/3044/83/South/\$117,800/2011/- $\$93.18$   
TJML Properties LLC/29 Homestead Park/3044/83/South/\$117,800/2012/- $\$96.66$

**Additional Information:**

**Total Tax Difference:** - $\$499,271.26$

**Invitation:** Corporation Counsel, April 5, 2016

**WHEREAS**, there are now pending before the Tax Court of New Jersey direct appeals challenging real property assessments and actions to review judgments of the Essex County Board of Taxation with regard to properties listed on the attached Schedule A, dated February 24, 2016; and

**WHEREAS**, after a review of the appraisals of both the City and the taxpayer, and an

analysis of prior County Board and Tax Court actions as they affect these properties, and after careful consideration of these facts, it is the opinion of the Tax Assessor and the Corporation Counsel, and/or his designee, Decotiis, Fitzpatrick & Cole, L.L.P., (“Outside Counsel”), that these settlements are in the best interests of the City of Newark.

**NOW, THEREFORE, BE IT RESOLVED BY THE MUNICIPAL COUNCIL OF THE CITY OF NEWARK, NEW JERSEY, THAT:**

1. The Corporation Counsel of the City of Newark, and/or Outside Counsel, be and is hereby authorized to execute a Stipulation of Settlement with regard to certain properties as set forth in Schedule A, dated February 24, 2016, after receipt of all documents deemed appropriate.

2. The City Clerk shall serve a copy of this resolution upon the Tax Assessor, Corporation Counsel and the Director of Finance.

**STATEMENT**

This resolution authorizes the Corporation Counsel, and/or his designee, Decotiis, Fitzpatrick & Cole, L.L.P., to execute a Stipulation of Settlement with regard to Tax Appeals on properties set forth in Schedule A, dated February 24, 2016.