

MORRIS COUNTY BOARD OF TAXATION

P.O. Box 900

Morristown, New Jersey 07963-0900

Commissioners

William Kersey, *President*
Dr. Michael D. DiFazio, *Vice President*
Matthew R. Petracca
Bernard J. Tyson



County Tax Administrator
Ralph T. Meloro, IV

December 20, 2018

AGENDA

REGULAR MEETING OF THE MORRIS COUNTY BOARD OF TAXATION

- I Call to order
- II. Announcement regarding Sunshine Law.
- III Roll call
- IV Public Input any pertinent subject
- V Minutes – September 20, 2018
- VI Business
 - 1. Rockaway Township Reassessment
 - 2. Roxbury Township Revaluation
 - 3. Continuing Education – Patty Marsh & Kimberly Johnson
 - 4. Hear and Render Judgment – Added/Omitted Tax Appeals
 - 5. Any other business that may properly come before the Board
- VII Adjournment

The Morris County Board of Taxation met at its office on 30 Schuyler Place, Morristown, New Jersey on December 20, 2018 at 10:00 A.M.

President Kersey presided and Commissioners Dr. DiFazio, Petracca and Tyson were present. President Kersey announced that proper and timely notice of the meeting had been posted and filed with the County Clerk, the Daily Record, the Star Ledger and The Record.

Also present: Kim Roggenkamp.

Business: Joseph McKeon, Tax Assessor, Fred Semrau, Esq. and Rob Brescia from Appraisal Systems, Inc. appeared on behalf of the Township of Roxbury to request an extension of time to file the 2019 Tax List. Roxbury Township is undergoing a municipal wide revaluation for tax year 2019. The request for an extension is being made to allow more time to review the approximately 500 commercial properties located in the Township. After discussion, on motion by Commissioner Dr. DiFazio seconded by Commissioner Tyson the Board granted an extension to the Township of Roxbury until January 26, 2019.

Mark Burek, Tax Assessor for the Township of Rockaway was present. Commissioner Petracca recused himself and left the room to avoid a potential conflict of interest. Rockaway Township is undergoing a reassessment for tax year 2019 and Mr. Burek informed the Board of issues that had arisen during the conversion process and requested an extension of time to file the 2019 Tax List. After discussion, on motion by Commissioner Dr. DiFazio seconded by Commissioner Tyson the Board granted an extension to the Township of Rockaway until January 26, 2019.

Commissioner Petracca rejoined the meeting.

The Board then heard and rendered judgment on Added/Omitted Tax Appeals (see attached sheets). Commissioner Petracca recused himself and left the room for hearings in the following municipalities to avoid a potential conflict of interest: Kinnelon Borough and Morristown Town. At

the conclusion of these hearings Commissioner Petracca rejoined the meeting.

Public Input: Berit Stonebrink of 600 Cozy Lake Rd. in the Township of Jefferson appeared before the Board. Ms. Stonebrink told the Board that she had submitted a 2018 Added Assessment Appeal for her property in Jefferson Twp. and had received no notice of an appeal hearing. She was told that the appeal was never received by the Tax Board, Tax Assessor or Municipal Clerk in Jefferson. She showed the Board print outs from the Postal Service as proof of mailing. These print outs did not show complete mailing addresses and after discussion the taxpayer was told that she could file an appeal on her 2019 total assessment prior to the May 1st deadline. The Board told Ms. Stonebrink that she could obtain the forms and instructions from our office before she left.

Seeing no one else from the public present, on motion by Commissioner Dr. DiFazio seconded by Commissioner Tyson that portion of the meeting devoted to the public was closed.

Minutes: On motion by Commissioner Dr. DiFazio seconded by Commissioner Petracca the minutes of the Board's September 20, 2018 meeting will be amended to reflect that Commissioner Petracca was also on the conference call that Commissioner Kersey had with the Attorney General's office.

On motion by Commissioner Dr. DiFazio seconded by Commissioner Petracca the September 20, 2018 minutes will also be amended to reflect that Ms. Marsh was called on by Commissioner Kersey to answer the question concerning 2019 reassessments not that she volunteered the information as previously stated in the minutes.

A vote on the minutes was tabled until they are amended.

On motion by Commissioner Dr. DiFazio seconded by Commissioner Tyson the Board approved Rutgers sponsored continuing education courses for Patty Marsh and Kimberly Johnson of the Tax Board Office.

On motion by Commissioner Dr. DiFazio seconded by Commissioner Tyson the Board approved

attendance for Commissioners at the following educational seminars: GIS-CAMA Technologies Conference being held 2/25-2/28/19 in Portland Oregon; NRAAO Annual Conference being held 4/28-5/1/19 in Rhode Island and Appraisal Institute's Conference being held 7/22-7/24/19 in Denver Colorado.

Commissioner Petracca reported on correspondence that he received from the Department of the Treasury concerning the Tax Board employee who had previously requested "reasonable accommodations". Commissioner Petracca was informed that due to a change in the employee's circumstances the request was being withdrawn. Any additional investigations pertaining to issues stemming from the original correspondence would be handled by the Attorney General's Office. There being no further business, on motion the meeting was adjourned.

APPEALS SCHEDULE FOR DISTRICT: 01 BOONTON TOWN OF

01/11/19 14:42:40
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	01-1810000DA	JASPER HOMES LLC 246 ROSS DR	JOHN HAUG	2	40	1.07		3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	01-1810001AA	RINALDI, STEPHEN & TAM, CHERYL 120 BARNETT ST		2	42	5		3
12/20/18 10:00 AM 2018 Curr. Yr. Omitted	0	01-1810002AO	DAYERMANJIAN, RICHARD/DIANE 713 WILLIAM ST		2	69	52.25	C0025	3

APPEALS SCHEDULE FOR DISTRICT: 03 BUTLER BOROUGH

01/11/19 14:42:41
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	03-1810000LA	MARTINOSKI, PETRE & ANGJA 13 JERICHO RD	BLAGOJA PETRESKI, ESQ.	2	53	6.04		3
12/20/18 10:00 AM 2017 Prior Yr. Omitted AA	0	03-1810001LN	MARTINOSKI, PETRE & ANGJA 13 JERICHO RD	BLAGOJA PETRESKI, ESQ.	2	53	6.04		3
12/20/18 10:00 AM 2017 Prior Yr. Omitted AA	0	03-1810002DN	ISENHOOR, ERIC J 18 TINTLE RD		2	73	3.03		3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	03-1810003DA	ISENHOOR, ERIC J 18 TINTLE RD		2	73	3.03		3

APPEALS SCHEDULE FOR DISTRICT: 05 CHATHAM TOWNSHIP

01/11/19 14:42:41
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cl	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	05-1810000AA	KIMBER, BRIAN & JEANNE M 30 VAN HOUTON AVE		2	62.02	8		3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	05-1810001AA	BARTOLI, JEFFREY W & MELISSA D 69 DALE DR		2	102.08	19		3

12/20/18 10:00 AM 2017 Prior Yr. AA	0	05-1810002LP	FICHERA, CHRISTINA L 10 RUNNYMEDE RD	SETH DAVENPORT, ESQ.	2	48.02	28		6B
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	05-1810003LA	FICHERA, CHRISTINA L 10 RUNNYMEDE RD	SETH I DAVENPORT ESQ,	2	48.02	28		6B

APPEALS SCHEDULE FOR DISTRICT: 07 CHESTER TOWNSHIP

01/11/19 14:42:41
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	07-1810000AA	VERIZON WIRELESS 1 SPRING LAKE DR		4A	3.01	3	T01	3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	07-1810001AA	VERIZON WIRELESS 2 ROGERS RD		4A	4	39	T01	3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	07-1810002AA	VERIZON WIRELESS NODE		4A	5	1	T01	3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	07-1810003AA	VERIZON WIRELESS NODE		4A	8	7	T01	3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	07-1810004AA	VERIZON WIRELESS NODE		4A	8	10.01	T01	3

APPEALS SCHEDULE FOR DISTRICT: 08 DENVILLE TOWNSHIP

01/11/19 14:42:42

Page: 1

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18	0	08-1810000AA	REX, CLINTON H/HARRIETT H 27 FRONT ST		2	31301	9		15

10:00 AM
2018 Curr. Yr. AA

APPEALS SCHEDULE FOR DISTRICT: 12 HANOVER TOWNSHIP

01/11/19 14:42:43

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cl	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	12-1810000AA	JULIANO, MARK & ALICE 35 HERITAGE LN		2	5701	45		3

APPEALS SCHEDULE FOR DISTRICT: 14 JEFFERSON TOWNSHIP

01/11/19 14:42:43

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	14-1810001LA	TANIS, JANET 64 RIDGE RD	MICHAEL PAFF, ESQ. ADDED ASSESSMENT AFFIRMED	2	518.01	5		14

12/20/18 10:00 AM 2018 Curr. Yr. AA	0	14-1810000AA	SCANLON DESIGN ENTERPRISES LLC 1014 SCENTIC DR		2	553	10		15

APPEALS SCHEDULE FOR DISTRICT: 15 KINNELON BOROUGH

01/11/19 14:42:44
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	15-1810000LA	3K REALTY LLC 18 BANTA RD	PETER KRAFT	2	45205	168		14A

12/20/18 10:00 AM 2018 Curr. Yr. AA	0	15-1810001DA	VANACORE, GAETAN 6 CLIFF TRL		2	34702	102		5A
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12/20/18 10:00 AM 2017 Prior Yr. AA	0	15-1810002DP	VANACORE, GAETAN 6 CLIFF TRL		2	34702	102		5A
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APPEALS SCHEDULE FOR DISTRICT: 18 MENDHAM BOROUGH

01/11/19 14:42:45
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	18-1810000AA	NEUMANN, SEAN/SIMONE, KIRA 20 N LINDEN LN		2	201	60.01		3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	18-1810001AA	MARX, DANIEL STEVEN 89 TALMAGE RD		2	2001	20		3

APPEALS SCHEDULE FOR DISTRICT: 21 MONTVILLE TOWNSHIP

01/11/19 14:42:46
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	21-181000AA	WACHTEL, HAROLD SR & JANICE R 22 PASSAIC VALLEY RD		2	82.5	69		3
12/20/18 10:00 AM 2017 Prior Yr. Omitted AA	0	21-1810001AN	WACHTEL, HAROLD SR & JANICE R 22 PASSAIC VALLEY RD		2	82.5	69		3

APPEALS SCHEDULE FOR DISTRICT: 23 MORRIS PLAINS BOROUGH

01/11/19 14:42:47
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2017 Prior Yr. AA	0	23-181000LP	JINKS, JAMES EDWARD/NICOLE TRE 34 GREENWOOD RD	JENNIFER R. JACOBUS, ESQ	2	151.04	3		7
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	23-1810001LA	JINKS, JAMES EDWARD/NICOLE TRE 34 GREENWOOD RD	JENNIFER R. JACOBUS, ESQ	2	151.04	3		7

APPEALS SCHEDULE FOR DISTRICT: 24 MORRISTOWN

01/11/19 14:42:47
Date/Tm Loc

Appeal#

Owner / Property Location

Attorney / Comments

Cla

Block

Page: 1

Lot Qual

Code

12/20/18	0	24-1810000DA	60 ELM STREET LLC 60 ELM ST	DAN LEVATO	4C	4701	11		15
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2018 Curr. Yr. AA

APPEALS SCHEDULE FOR DISTRICT: 27 MT OLIVE TOWNSHIP

01/11/19 14:42:48

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	27-1810000AA	ELLMAN, GAIL E/NEIL G 12 BEECHER LANE		2	6000	5.133		3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	27-1810001DA	KRAMMER, RONALD O C/JEAN A 33 GORDON WAY		2	6000	5.149		3

APPEALS SCHEDULE FOR DISTRICT: 29 PARSIPPANY-TROY HILLS

01/11/19 14:42:49
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM	0	29-1810000DC	CELENCEVICIUS, PETER ALLEN 50 ALDINE RD	\$250 PROPERTY TAX DEDUCTION GRANTED	2	340	8		3
2017 Deduction-Senior or Disab									
12/20/18 10:00 AM	0	29-1810001LA	DILLON REALTY LLC 280 ROUTE 46	ANDREW S. KESSLER, ESQ.	4A	693	8		3
2018 Curr. Yr. AA									
12/20/18 10:00 AM	0	29-1810002LA	STEFFENS, R S % CRONITE CO INC 120 E HALSEY RD	ROBERT D. BLAU, ESQ.	4B	737	8		3
2018 Curr. Yr. AA									

APPEALS SCHEDULE FOR DISTRICT: 31 PEQUANNOCK TOWNSHIP

01/11/19 14:42:50
Date/Tm Loc

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	31-1810001AA	GUTIERREZ, GEORGE & DAIANNA 18 BROOKSIDE AVE		2	2009	3		3
12/20/18 10:00 AM 2017 Prior Yr. AA	0	31-1810002DP	KAZDAN, RICHARD/TARA 43 SUNSET RD		2	2503	2		3
12/20/18 10:00 AM 2018 Curr. Yr. AA	0	31-1810003DA	KAZDAN, RICHARD/TARA 43 SUNSET RD		2	2503	2		3

12/20/18 10:00 AM 2018 Curr. Yr. AA	0	31-1810000LA	PLAZA TWENTY THREE STATION LLC 500 ROUTE 23	DANIEL ZAZZALI, ESQ.	4A	2007	1		6A

APPEALS SCHEDULE FOR DISTRICT: 36 ROXBURY TOWNSHIP

01/11/19 14:42:51

Date/Tm	Loc	Appeal#	Owner / Property Location	Attorney / Comments	Cla	Block	Lot	Qual	Code
12/20/18 10:00 AM 2018 100 % disabled vet/widow	0	36-1810000DS	EMERY, EDWARD W JR/LEONORA F 3 CANAL ST,LEDGE		2	6403	38		12A

12/20/18 10:00 AM 2017 Prior Yr. Omitted AA	0	36-1810001AN	RENAISSANCE VILLAGE ASSOCIATES 20 MARY LOUISE AVE	MICHAEL J.DONNELLY, ESQ. ADMINISTRATIVE REMEDY REQUEST APPROVED	4C	6101	4.01		1E

12/20/18 10:00 AM 2018 Curr. Yr. AA	0	36-1810002AA	RENAISSANCE VILLAGE ASSOCIATES 20 MARY LOUISE AVE	MICHAEL J. DONNELLY, ESQ.	4C	6101	4.01		7

