

JEFFREY R. SURENIAN AND ASSOCIATES, LLC

Rivers Edge Professional Building

2052 Route 35, Suite 201

Wall Twp, NJ 07719

(732) 449-8811

Attorneys for Defendants, Borough of Roselle Park

and the Planning Board of the Borough of Roselle Park

Roselle Park VP, LLC

Plaintiff,

v

**Borough of Roselle Park and the
Planning Board of the Borough of
Roselle Park**

Defendants.

SUPERIOR COURT OF NEW JERSEY

LAW DIVISION: UNION COUNTY

DOCKET NO. UNN-L-338-07

Civil Action

**CERTIFICATION OF PAUL J. ENDLER,
CTA IN SUPPORT OF THE BOROUGH'S
MOTION FOR SUMMARY JUDGMENT**

PAUL J. ENDLER, CTA of full age, does hereby certify as follows:

1. I am a Certified Tax Assessor of the State of New Jersey.
2. I am currently the Tax Assessor of the Borough of Roselle Park, and have held that position for over 40 years.
3. I am also thoroughly familiar with the facts set forth herein.
4. The purpose of this Certification is to provide factual information regarding the effort exhibited by the owners of Block 213, Lot 1 and Block 314, Lot 1 (collectively and commonly known as the "Romerovski site") to successfully contest the assessed value of the property in question over the past 15 years.

BACKGROUND

5. As the Tax Assessor for the Borough, one of my responsibilities is to estimate, or assess, the current value of the various properties in town and to assign that value to each particular property.

6. The purpose of performing such assessments is to ascertain the amount of property taxes paid by each individual property owner, based upon the Borough's current municipal tax rate.

7. Occasionally, a property owner will challenge my assessment on a particular property by arguing that the assessed value I have placed on the property is too high.

8. The purpose of making such an argument is always to decrease the amount of property taxes paid by the property owner.

SINCE 1993, THE OWNERS OF THE ROMEROVSKI SITE HAVE CONSISTENTLY ARGUED THAT MY ASSESSMENT OF THEIR PROPERTY WAS TOO HIGH

9. In analyzing the history of challenges lodged by the owners of the Romerovski site over the years, I ascertained that these appeals have been filed since at least 1993.

10. To assist the Court in reviewing these tax assessment challenges, I am attaching Exhibit A, which contains columns for (1) each year; (2) the Land Assessment for each of the relevant Blocks and Lots; (3) the Improvements Assessment for each of the relevant Blocks and Lots; and (4) the total assessed value for each of the relevant Blocks and Lots.

11. For instance, in 1993 for Block 314, Lot 1, the assessed value of the Land was \$460,000, the assessed value of the Improvements was \$640,000, and the total assessed value was \$1,100,000.

12. In 1993, for Block 213, Lot 1, the assessed value of the Land was \$670,000, the assessed value of the Improvements was \$480,000, and the total assessed value was \$1,150,000.

13. Thus, in 1993, the total assessed value for the Romerovski site was \$2.25 million.

14. As Exhibit A demonstrates, the Romerovski site's assessment has steadily declined.

15. Currently, the Romerovski site is assessed at \$1.755 million.

16. Each of these decreases in the assessed value resulted from the site owner's direct challenges to my assessments.

17. Each of these challenges were based upon the argument that I had overvalued the subject property, mostly because the non-residential buildings on the site had become obsolete or had diminished in value due to negative market conditions.

18. In fact, the property owners consistently argued that their buildings had been rendered obsolete, and that despite placing the property for sale, they could not find a single purchaser.

19. Each of these challenges also resulted in a settlement with the Borough, and over the past 15 years or so, the assessed value of the Romerovski site has incrementally decreased.

20. Further, the property owners also argued to me that the buildings on the Romerovski site had a negative value, due to the fact that they would have to be demolished and replaced by some new building or buildings that were not obsolete.

21. In an attempt to demonstrate the alleged negative value of the properties, the owners of the Romerovski site provided me with an estimate of the cost to demolish the Romerovski factory complex and to remove the debris.

22. I am attaching this estimate hereto as Exhibit B.

23. The estimate was submitted by Peter Juzefyk Excavating Company, Inc. on June 3, 2002, and totaled \$922,000.00 for the demolition of the Romerovski site.

THE OWNERS OF THE ROMEROVSKI SITE HAVE SUCCESSFULLY DECREASED THE ASSESSED VALUE OF THE PROPERTIES A COLLECTIVE 22 PERCENT DURING A TIME WHEN PROPERTY VALUES HAVE GENERALLY INCREASED

24. With regard to the assessed value of the specific properties, I call the Court's attention to the years 1994 and 2006 for Block 314, Lot 1.

25. In those two years, the owners of the Romerovski site successfully decreased the assessed value of that property a total of \$150,000, or 14 percent.

26. I also call the Court's attention to the years 1994, 2002, 2003, and 2006 for Block 213, Lot 1.

27. In those several years, the owners of the Romerovski site successfully decreased the assessed value of that property a total of \$345,000, or 30 percent.

28. In total, since 1993, the owners of the Romerovski site have successfully decreased the assessed value of their property a total of \$495,000, or 22 percent.

29. In addition, these decreases in assessed value happened notwithstanding the significant increase in property values throughout the State during the same period.

30. I hereby 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.

Date: July 3, 2007

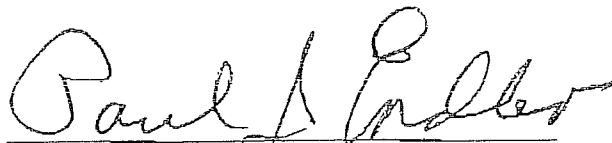

Paul J. Endler, CTA

EXHIBIT A

BLOCK 314, LOT 1

<u>Year</u>	<u>Land</u>	<u>Improvements</u>	<u>Assessed Value</u>
1993	\$460,000.00	\$640,000.00	\$1,100,000.00
1994	\$460,000.00	\$540,000.00	\$1,000,000.00
1995	\$460,000.00	\$540,000.00	\$1,000,000.00
1996	\$460,000.00	\$540,000.00	\$1,000,000.00
1997	\$460,000.00	\$540,000.00	\$1,000,000.00
1998	\$460,000.00	\$540,000.00	\$1,000,000.00
1999	\$460,000.00	\$540,000.00	\$1,000,000.00
2000	\$460,000.00	\$540,000.00	\$1,000,000.00
2001	\$460,000.00	\$540,000.00	\$1,000,000.00
2002	\$460,000.00	\$540,000.00	\$1,000,000.00
2003	\$460,000.00	\$540,000.00	\$1,000,000.00
2004	\$460,000.00	\$540,000.00	\$1,000,000.00
2005	\$460,000.00	\$540,000.00	\$1,000,000.00
2006	\$460,000.00	\$490,000.00	\$ 950,000.00
2007	\$460,000.00	\$490,000.00	\$ 950,000.00

BLOCK 213, LOT 1

<u>Year</u>	<u>Land</u>	<u>Improvements</u>	<u>Assessed Value</u>
1993	\$670,000.00	\$480,000.00	\$1,150,000.00
1994	\$670,000.00	\$330,000.00	\$1,000,000.00
1995	\$670,000.00	\$330,000.00	\$1,000,000.00
1996	\$670,000.00	\$330,000.00	\$1,000,000.00
1997	\$670,000.00	\$330,000.00	\$1,000,000.00
1998	\$670,000.00	\$330,000.00	\$1,000,000.00
1999	\$670,000.00	\$330,000.00	\$1,000,000.00
2000	\$670,000.00	\$330,000.00	\$1,000,000.00
2001	\$670,000.00	\$330,000.00	\$1,000,000.00
2002	\$575,000.00	\$330,000.00	\$ 905,000.00
2003	\$575,000.00	\$280,000.00	\$ 855,000.00
2004	\$575,000.00	\$280,000.00	\$ 855,000.00
2005	\$575,000.00	\$280,000.00	\$ 855,000.00
2006	\$575,000.00	\$230,000.00	\$ 805,000.00
2007	\$575,000.00	\$230,000.00	\$ 805,000.00

EXHIBIT B

DL 213
LT 1

PROPOSAL

PETER JUZEFYK EXCAVATING CO., INC
A DIVISION OF PETER JUZEFYK WRECKING CO., INC
428 EDGAR ROAD, ELIZABETH, NEW JERSEY 07202
PHONE (908-352-5781) FAX (908-351-4678)

DATE: May 31, 2002

PROPOSAL SUBMITTED TO: The Marzell Companies - Paul Marzell - Ph:908-464-4411
ADDRESS: 1776-C Springfield Avenue Fax: 908-464-7748
New Providence, NJ 07974

JOB NAME: 450 Westfield Avenue
JOB LOCATION: Roselle Park, NJ

WE HEREBY SUBMIT SPECIFICATIONS AND ESTIMATES FOR:

- IN RE: ROMEROVSKI CORPORATION
- DEMOLITION AND REMOVAL OF FACTORY COMPLEX LOCATED AT 450 WESTFIELD AVE - ROSELLE PARK, NJ
- PRICE INCLUDES REMOVAL OF FLOOR SLAB AND FOOTINGS

WE PROPOSE TO HEREBY FURNISH MATERIAL AND LABOR-COMPLETE IN ACCORDANCE WITH ABOVE SPECIFICATIONS FOR THE SUM OF NINE HUNDRED TWENTY-TWO THOUSAND DOLLARS (\$922,000)

ALL WORK TO BE COMPLETED IN A WORKMANLIKE MANNER ACCORDING TO STANDARD PRACTICES. ANY ALTERATION OR DEVIATION FROM THE ABOVE SPECIFICATIONS INVOLVING EXTRA COSTS WILL BE EXECUTED UPON WRITTEN ORDERS AND WILL BECOME AN EXTRA CHARGE OVER AND ABOVE THE ESTIMATE. ALL AGREEMENTS CONTINGENT UPON STRIKES, ACCIDENTS OR DELAYS BEYOND OUR CONTROL. OWNER TO CARRY FIRE, TORNADO AND OTHER NECESSARY INSURANCE. OUR WORKERS ARE FULLY COVERED BY WORKERS COMPENSATION INSURANCE.

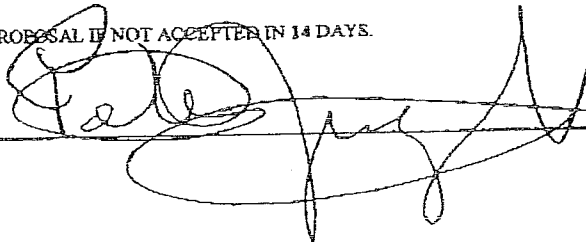
GENERAL CONTRACTOR/OWNER ACCEPTANCE OF PROPOSAL:
THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE SATISFACTORY AND ARE HEREBY ACCEPTED. YOU ARE AUTHORIZED TO DO THE AS ESTIMATED. PAYMENT WILL BE MADE AS OUTLINED ABOVE.

GENERAL CONTRACTOR/OWNER
SIGNATURE _____

DATE _____

WE MAY WITHDRAW THIS PROPOSAL IF NOT ACCEPTED IN 14 DAYS.

PETER JUZEFYK
PRESIDENT



DATE 6-3-02

PROPOSAL FOR DEMOLITION
ORDER BOOKING
FROM PAUL MARZELL