

RESOLUTION 2026-124

RESOLUTION OF THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF CHATHAM, COUNTY OF MORRIS, STATE OF NEW JERSEY APPROVING A SETTLEMENT OF THE TAX APPEAL OF JOSEPH & JENNIFER KISTLER

WHEREAS, Joseph & Jennifer Kistler (“Taxpayers”), the owner of Block 95.01, Lot 12 on the Township of Chatham’s Tax Assessment Maps, commonly known as 86 Noe Avenue (“Property”), filed appeals of their 2023, 2024, and 2025 tax assessments in the Tax Court of New Jersey, Docket Nos.: 005035-2023; 001299-2024; and 001152-2025; and

WHEREAS, the Township Committee of the Township of Chatham, County of Morris, State of New Jersey met and discussed the aforesaid tax appeals and the recommendations of its Township Tax Assessor Special Tax Appeal Attorneys; and.

WHEREAS, for the 2023 through 2025 Tax Years, the Property was assessed at \$2,069,500 (AV); based upon the Director’s ratio of assessed to true value, this reflects market values as follows: \$2,543,008 for the 2023 tax year (81.38%); \$2,720,162 (76.08%) for the 2024 tax year; and \$2,865,550 (72.22%) for the 2025 tax year; and

WHEREAS, the Taxpayers purchased the subject property on June 1, 2022 for a purchase price of \$2,300,000;

WHEREAS, the Director’s ratios for the 2023, 2024, and 2025 tax years were 81.38%, 76.08%, and 72.22% respectively;

WHEREAS, an acceptable settlement of the aforesaid tax appeal has been negotiated which reduces the total tax assessment levied upon the Property for 2025 only, with Taxpayers withdrawing their 2023 and 2024 tax appeals; and

WHEREAS, the 2025 total tax assessment, based upon said reduction, will be \$2,000,000 instead of \$2,069,500; and

WHEREAS, the 2023 and 2024 tax year appeals will be withdrawn; and

WHEREAS, Taxpayers have agreed that any refunds due shall be without interest provided the tax refund is paid within sixty (60) days from the date of the Tax Court’s judgment for the matter; and

WHEREAS, the Township Committee leaves the allocation between land and improvements of the aforesaid tax assessment reduction to the Township of Chatham’s Tax Assessor’s discretion with the direction that the same be set so as to be most beneficial to the Township; and

WHEREAS, the aforesaid reduction has no general application to other properties within the Township of Chatham as a result of the aforesaid specific fact situation; and

WHEREAS, the Township Committee makes this settlement with Taxpayers without prejudice to its dealing with any other Chatham Township's taxpayers' request for tax assessment reduction; and


NOW, THEREFORE, BE IT RESOLVED by the Mayor and Township Committee of the Township of Chatham, County of Morris, State of New Jersey, as follows:

1. The Township of Chatham's Tax Assessor is hereby directed to establish the allocation between land and improvements of a \$2,000,000 total tax assessment for the 2025 Tax Year, for Block 95.01, Lot 12, which is most beneficial to the Township of Chatham and advise the Township Attorney of that allocation.
2. The Special Tax Appeal Attorney is authorized to execute a Stipulation of Settlement and/or Freeze Act Application relative to the tax appeal of Kistler, Joseph & Jennifer ("Taxpayers") Docket Nos.: 005035-2023; 001299-2024; and 001152-2025, which reduces the total tax assessment on Block 95.01, Lot 12 from \$2,069,500 to a total tax assessment of \$2,000,000 for the 2025 tax year, and withdraws the 2023 and 2024 tax year appeals; and which further provides that any refunds due shall be without interest provided the tax refund is paid within sixty (60) days from the date of the Tax Court's Judgment for the matter.
3. The settlement outlined above shall be without prejudice to the Township of Chatham's dealings with any other Township taxpayers' request for tax assessment reductions.

Adopted: June 23, 2026

TOWNSHIP OF CHATHAM IN
THE COUNTY OF MORRIS

Attest:




Gregory J. LaConte, Clerk

By 

Jennifer Rowland, Mayor

I, Gregory J. LaConte, Township Clerk of the Township of Chatham in the County of Morris, New Jersey, hereby certify the foregoing to be a true complete copy of a resolution adopted by the Township Committee of the Township of Chatham at a regular meeting held on June 23, 2026.

Date Issued: June 24, 2026



Township Clerk