

Gary Wm. Moylen, Esq.
N.J. Attorney ID. No. 017861978
90 Maple Avenue
Morristown, New Jersey 07960
(973) 539-1303
Attorneys for Plaintiff Love of Jesus Family Church – Union, Inc.

**LOVE OF JESUS FAMILY CHURCH-
UNION, INC.**

Plaintiff,

vs.

TOWN OF WEST NEW YORK

Defendant

TAX COURT OF NEW JERSEY

Docket No.

CIVIL ACTION

**TAXPAYER COMPLAINT
(Local Property Tax)**

PLAINTIFF LOVE OF JESUS FAMILY CHURCH-UNION, INC., a duly organized Christian Church located at 5520 Jefferson Street in the Town of West New York, County of Hudson and State of New Jersey, complaining of the Defendant herein, alleges as follows:

1. Plaintiff Love of Jesus Family Church-Union, Inc. (hereinafter "Plaintiff") is the sole and exclusive owner in fee and taxpayer of real property located at 5520 Jefferson Street in the Town of West New York, County of Hudson and State of New Jersey, which is also known as Block 121, Lot 2, and further described on the local property tax information statement attached hereto (hereinafter referred to as the "Property").

2. Plaintiff Love of Jesus Family Church-Union, Inc. is a duly organized Christian Church which has been duly incorporated under the laws of the State of New Jersey as a Religious Not-For-Profit Corporation.

3. The Property has been actually and exclusively used and occupied by the Plaintiff for its Not-For-Profit Religious purposes, including but not limited to Sunday worship services, religious education classes, counseling services, religious music services, weekday worship services on occasions, religious outreach services, distribution of food and clothing for the poor, Bible teaching classes and a wide variety of other religious purposes since Plaintiff purchased the Property on March 9, 2000.

4. The Defendant municipality has continued to maintain the Property on its tax rolls and to assess local property taxes against the Property since March 9, 2000 when Plaintiff purchased the Property.

5. The Defendant currently assesses the Property on its tax rolls in the amount of \$285,200.00 for the Land and \$439,800.00 for the Building for a total assessment of \$725,000.00, and upon which it assessed annual real estate taxes of \$55,353.75 for 2020.

6. On November 1, 2019, the Plaintiff through its attorney hand served the Tax Assessor of the Defendant with an application for the Property claiming Property Tax Exemption pursuant to N.J.S.A. 54:4-3.6 for non-profit religious organizations, including all documentary proofs relevant forms and supporting documents.

7. At no time since the filing of the aforesaid application has the Tax Assessor of West New York or any other representative of the Defendant ever responded to this application, or notified Plaintiff or its counsel of any hearings on this application.

8. On several occasions after November 1, 2019, counsel for Plaintiff has contacted the Tax Assessor of Defendant both by telephone and by letter asking about the status of the aforesaid application,, and whether the Defendant intended to hold any hearings about this application, and no response has ever been received.

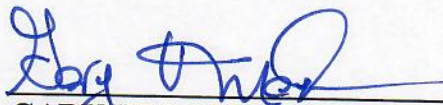
9. Subsequently, Plaintiff became aware that apparently a decision had been made to maintain the current assessment of \$725,000.00 with no indication that the application for exemption had been denied. A copy of the Petition of Appeal to the County Board of Taxation dated June 30, 3030 is attached hereto.

10. Furthermore, Plaintiff became aware that the Hudson County Board of Taxation has waived the matter directly to the New Jersey Tax Court with no hearing with or notice to the Plaintiff.

11. Plaintiff contests the action of the Hudson County Board of Taxation as well as the Town of West New York in denying the Plaintiff's application for an exemption insofar as an exemption is clearly warranted by N.J.S.A. 54-4-3.6, and consequently such action and conduct on the part of the Defendant is unlawful and wrongful.

WHEREFORE, Plaintiff Love of Jesus Family Church-Union, Inc. requests that this Court grant a declaratory judgment declaring and adjudicating the Defendant's action in assessing the Property herein specified to be void and of no further force and effect; and for a further judgment enjoining the Defendant from assessing and taxing the Property in the future so long as its present use shall entitle it to an exemption from such action; and, for such other and further relief to which the Plaintiff may show itself to be justly entitled.

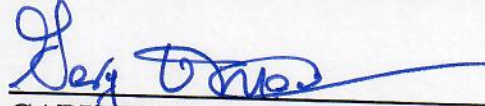
March 27, 2021



GARY WM. MOYLEN, ESQ.
Attorney for Plaintiff

CERTIFICATION PURSUANT TO R.4:5-1

It is hereby stated that the matter in controversy is not the subject of any other action pending in any Court or of a pending arbitration proceeding to the best of my knowledge or belief. Also, to the best of my belief, no other action or arbitration proceeding is contemplated. Further, other than the parties set forth in this pleading, I know of no other parties that should be joined in the above action. In addition, I recognize the continuing obligation of each party to file and serve on all parties and the Court an amended Certification if there is a change in the facts stated in this original certification.

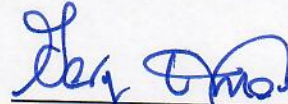


GARY WM. MOYLEN, ESQ.
Attorney for Plaintiff

Dated: March 27, 2021

DESIGNATION OF TRIAL COUNSEL

Pursuant to R.4:25-4, Gary Wm. Moylen, Esq., is hereby designated as trial counsel for Plaintiff in the within matter.

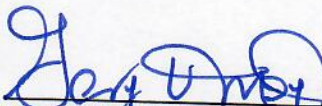


GARY WM. MOYLEN, ESQ.
Attorney for Plaintiff

Dated: March 27, 2021

CERTIFICATION PURSUANT TO R. 1:38-7(c) and R. 4:5-1(b)(3)

I certify that confidential personal identifiers have been redacted from documents now submitted to the Court, and will be redacted from all documents submitted in the future in accord with Rule 1:38-7(b).



GARY WM. MOYLEN, ESQ.
Attorney for Plaintiff

Dated: March 26, 2021

Form A-1 (9-18)

Hudson

PETITION OF APPEAL
COUNTY BOARD OF TAXATION

Appeal Number	
Filed	
Check/Cash	
Checked	

Tax Year 2020

Property Class 4A

NAME OF PETITIONER Town Of West New York

Last Name, First Name

MAILING ADDRESS 428 60th St Room 3

West New York, NJ 07093

Daytime Telephone No. : (201)659-8011

E-mail Address mwwilkos@fkrlaw.com

BLOCK 121

LOT 2

QUALIFIER

Lot Size

MUNICIPALITY Town West New York

Property Street Address / Location 5520 Jefferson St.

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:

Michael T. Wilkos Esq. Florio Kenny Raval LLP Attorneys at law 125 Chubb Ave Ste 310-N Lndhurst, NJ 07071

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

CURRENT ASSESSMENT

REQUESTED ASSESSMENT

Land \$ 285200

Bldg/Improvement \$ 439800

Abatement (if any) \$ _____

Total \$ 725000

Land \$ 285200

Bldg/Improvement \$ 439800

Abatement (if any) \$ _____

Total \$ 725000

Purchase Price \$ 600000 Date of Purchase 03/09/00

Tax Court Pending: YES NO

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #9A)

Block/Lot/Qualifier	Property Street Address / Location	Sale Price	Sale/Deed Date
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

- Veteran's Property Tax Deduction for Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of Veteran/Serviceperson
- Senior Citizen/Disabled Person Property Tax Deduction for Senior Citizen/Disabled Person or Surviving Spouse or Surviving Civil Union Partner of Senior Citizen/Disabled Person
- 100% Disabled Veteran Exemption for 100% Disabled Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of 100% Disabled Veteran
- Farmland Assessment Classification
- Abatement or Exemption - Religious, Charitable, etc.

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

08/30/2020

Date

Michael Wilkos

Original Signature of Petitioner or Attorney for Petitioner