

Resolution of the Demarest Governing Body

Resolution No. 226-25

December 29, 2025

Council Member	Motion	Second	Yes	No	Abstain	Absent
Slowikowski			✓			
Collins			✓			
Fox			✓			
Jiang						✓
Marks	✓		✓			
Reiss		✓	✓			

TITLE: RESOLUTION AUTHORIZING REFUND OF 2020 AND 2021 TAX COURT JUDGMENTS FOR 10 BOGERT ROAD

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WHEREAS, pursuant to N.J.S.A. 54:3-27.2, in the event that a taxpayer is successful in an appeal from an assessment of real property, the prospective taxing district shall refund any excess taxes paid within 60 days of the date of final judgment.

WHEREAS, the Tax Collector’s office has received Tax Court Judgments for tax years 2020 and 2021 on Block 84.02, Lot 7, also known as 10 Bogert Road, Borough of Demarest, in the name of Chung, Il Young & Soyeon Kim; and

WHEREAS, Tax Court Judgment (Docket No. 000936-2020) entered on 11/21/2025, reduced the assessment value of the property for tax year 2020 from \$1,816,400.00 to \$1,700,000.00, which resulted in a tax credit of \$3,147.46 to be refunded; and

WHEREAS, Tax Court Judgment (Docket No. 000509-2021) entered on 11/21/2025, corrected on 12/1/2025, reduced the assessment value of the property for tax year 2021 from \$1,816,400.00 to \$1,750,000.00, which resulted in a tax credit of \$1,838.62 to be refunded; and

WHEREAS, a refund for the total amount of \$4,986.08 is due and payable to Jennifer R. Jacobus, Esq., Attorney for Chung, Il Young & Soyeon Kim with a mailing address of 201 Littleton Road, Suite 100 Morris Plains, NJ 07950

NOW, THEREFORE, BE IT RESOLVED, that the Chief Financial Officer is hereby authorized to refund Jennifer R. Jacobus, Esq., Attorney for Chung, Il Young & Soyeon Kim in the amount of \$4,986.08 and the Tax Collector to adjust her records accordingly.

APPROVED:


Brian Bernstein, Mayor

CERTIFICATION

I, Julie Falkenstern, Borough Clerk, of the Borough of Demarest, in the County of Bergen and the State of New Jersey do hereby certify that the foregoing Resolution is a true copy of the original resolution duly passed and adopted by the Governing Body at the meeting on December 29, 2025


Julie Falkenstern, RMC