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parties in the case and its use in other cases is limited. R.1:36-3.

SUPERIOR COURT OF NEW JERSEY
APPELLATE DIVISION
DOCKET NO. A-3077-15T1

FATMA E. CEZZAROGLU and
ALI N. CEZZAROGLU,

Plaintiffs-Appellants,

v.

BOROUGH OF ROSELLE,

Defendant-Respondent.

Submitted March 29, 2017 – Decided April 20, 2017

Before Judges Accurso and Manahan.

On appeal from the Tax Court of New Jersey,
Docket No. 010577-2014.

Fatma E. and Ali N. Cezzaroglu, appellants pro
se.

Palumbo Renaud & DeAppolonio, LLC, attorneys
for respondent (Adam J. Colicchio, on the
brief).

PER CURIAM

Appellants Fatma and Ali Cezzaroglu appeal from a Tax Court
judgment finding the value of their property to be \$264,469.72 for
2014. We affirm.

The subject property is a single-family home located on Chestnut Street in the Borough of Roselle (Roselle), Union County, New Jersey (Property). For the 2014 tax year, the assessment was \$158,100. The applicable average ratio of assessed to true value for the 2014 tax year was 59.78%. See N.J.S.A. 54:1-35a(a). When the ratio was applied to the local property tax assessment, the equalized value of appellants' property was determined to be \$264,469.72 for 2014.

Appellants filed a petition of appeal of the property tax assessment with the Union County Board of Taxation (Board). The Board dismissed the appeal on June 26, 2014. Appellants filed an appeal to the Tax Court. On September 22, 2015, a bench trial was conducted before that court. Appellants testified, as did an expert, that they retained to address valuation.

We discern the following evidence derived from the trial as relevant to our determination. The structure situated on the Property is a one-story ranch style home. The home has a gross living area of 1200 square feet consisting of a living room, dining room, kitchen, two bedrooms, full bathroom, den, enclosed porch, and a one-car garage. Appellants acquired the Property for \$65,000 from The Bank of New York on January 21, 2011. Subsequent to their purchase, appellants made improvements to the home that included a kitchen renovation and the installation of HVAC systems.

In reaching his valuation opinion, appellants' expert relied on the sales of three single-family homes in Roselle that occurred between August 2012 and April 2013. The sale prices for the homes deemed comparable by the expert ranged from \$60,000 to \$130,000. After adjustments based on the average ratio of assessed to true value for the 2014 tax year, the expert concluded that the sale prices for the comparable homes ranged from \$72,900 to \$104,500.

In a thorough and well-reasoned written decision, the Tax Court judge dismissed the complaint finding the expert's testimony and report suffered from flaws that were "fatal to [their] credibility." The judge held the facts and data regarding the comparable homes utilized by the expert were not verified or corroborated with individuals possessing knowledge of the sale transactions. Rather than employing that methodology, the judge found the expert relied solely on information gathered from online resources, such as the Garden State Multiple Listing Service (MLS) and the Monmouth County Board of Taxation's website.

The judge concluded that the proffered expert testimony was insufficient and raised material issues as to the reliability of the analysis. Due to this lack of credible factual and objective market data, the judge held that appellants failed to prove the Property's local tax assessment for 2014 exceeded its true market

value. As such, the complaint was dismissed. This appeal followed.

Appellants raise the following point on appeal:

[POINT I]

THE COURT HAS ACTED ARBITRARILY CONSIDERING
ONLY EVIDENCE FAVORABLE TO THE TOWN.

An appellate panel must recognize the unique role of the Tax Court in determining issues such as those before us. As noted in Glenpointe Associates v. Township of Teaneck, 241 N.J. Super. 37, 46 (App. Div.) (emphasis added), certif. denied, 122 N.J. 391, (1990), "[t]he judges presiding in the Tax Court have special expertise; for that reason their findings will not be disturbed unless they are plainly arbitrary or there is a lack of substantial evidence to support them." See N.J.S.A. 2B:13-6b; see also Pine St. Mgmt. Corp. v. City of East Orange, 15 N.J. Tax 681, 688 (App. Div.), certif. denied, 144 N.J. 172, (1996). Our scope of review "is limited to determining whether the findings of fact are supported by substantial credible evidence with due regard to the Tax Court's expertise and ability to judge credibility." Phillips v. Twp. of Hamilton, 15 N.J. Tax 222, 226 (App. Div. 1995). See also Romulus Dev. Corp. v. Twp. of Weehawken, 15 N.J. Tax, 209, 211, (App. Div. 1995); Ford Motor Co. v. Twp. of Edison, 127 N.J. 290, 311, (1992).

It is well established that challenged real estate tax assessments are "entitled to a presumption of validity." MSGW Real Estate Fund, LLC v. Mountain Lakes Borough, 18 N.J. Tax 364, 373 (1998). This presumption stands as long as the assessment "is not so far removed from the true value of the property." Transcon. Gas Pipe Line Corp. v. Bernards Twp., 111 N.J. 507, 517 (1988) (citing Pantasote Co. v. City of Passaic, 100 N.J. 408, 415 (1985)). It is incumbent on the taxpayer, in challenging the municipality's original assessment, to rebut the validity of the assessment. Ibid.

Appellants argue that the determined valuation far exceeds the property's actual value. In support of their argument, appellants point to (1) the purchase price of \$65,000; (2) the expert testimony valuing the home at \$109,000; and (3) the average home sales price of \$112,025 in Roselle during the relevant period.

At the conclusion of the trial, the judge found appellants' proofs to be unavailing; specifically regarding the bases upon which the expert relied in support of his valuation. The judge properly held that such unsupported expert testimony was entitled to little weight. Greenblatt v. Englewood City, 26 N.J. Tax 41, 55 (2011). Indeed, as our Supreme Court has held, a court should not accept an expert's opinion that is unsubstantiated. Glen Wall Assocs. v. Wall Twp., 99 N.J. 265, 280 (1985). Further, given the

lack of verifiable evidence, the judge concluded he was unable to employ his own expertise to determine the appropriateness of appellants' claimed valuation.

Given the record before us and in consideration of our standard of review, we perceive no basis to disturb the dismissal of the complaint.

Affirmed.

I hereby certify that the foregoing
is a true copy of the original on
file in my office.



CLERK OF THE APPELLATE DIVISION