

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LESLIE M. PETERSON, BARTON L.)	
PETERSON, CARL S. PETERSON)	
and MARY ANN PETERSON,)	
)	
Plaintiffs,)	TC-MD 140304D
)	
v.)	
)	
CLATSOP COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION

This matter is before the court upon the written stipulation of the parties filed September 4, 2014. On June 30, 2014, Plaintiffs filed their appeal challenging the real market value of property identified as Account 14170 for the 2011-12, 2012-13 and 2013-14 tax years. (Ptf's' Compl at 1.) On July 10, 2014, Defendant filed an Answer and Motion to Dismiss. On August 1, 2014, the court issued an Order denying Defendant's Motion to Dismiss. That Order is incorporated herein. Because the parties are in agreement, this case is ready for decision.

Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is denied.

IT IS FURTHER DECIDED that the values of property described as Account 14170 are,
as stipulated for the following tax years:

2011-12 Tax Year

Real Market Value

Land:	\$542,355
Improvements:	<u>\$112,398</u>
Total:	\$654,753

Assessed Value: \$553,199

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2012-13 Tax Year

Real Market Value

Land:	\$515,237
Improvements:	<u>\$106,778</u>
Total:	\$622,015

Assessed Value: \$569,794

2013-14 Tax Year

Real Market Value

Land:	\$443,104
Improvements:	<u>\$146,286</u>
Total:	\$589,390

Assessed Value: \$586,887.

IT IS FURTHER DECIDED that, as stipulated by the parties, no party is awarded costs and disbursements.

Dated this ____ day of September 2014.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on September 8, 2014. The court filed and entered this document on September 8, 2014.