

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SHARON K. STEWART,)
)
 Plaintiff,) TC-MD 170140G
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **FINAL DECISION**¹

Plaintiff appealed the real market value of a strip of undeveloped land for tax years 2014–15, 2015–16, and 2016–17. By order dated May 26, 2017, and incorporated herein, the court set trial on the 2016–17 tax year and dismissed the former two tax years for lack of jurisdiction. The day before trial was to be held, Defendant filed the parties’ joint request to place this case in abeyance pending the outcome of a petition to the Department of Revenue to correct the 2014–15 and 2015–16 tax rolls using its supervisory authority under ORS 306.115.

The parties appeared by telephone at the time set for trial and agreed that the 2016–17 real market value of the subject property was \$7,284. Because the parties’ stipulation resolved the only remaining issue, the court denied the parties’ motion for abeyance. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered July 13, 2017. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that the 2016–17 real market value of the property identified as Account 1859899 was \$7,284.

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. TCR-MD 19 B.

This document was signed by Magistrate Poul F. Lundgren and entered on July 31, 2017.