

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

INDUSTRIAL SPACE ASSOCIATES,	)	
	)	
Plaintiff,	)	TC-MD 130023N
	)	
v.	)	
	)	
MARION COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

Plaintiff appealed the real market value of properties identified as Account R34079, R335352, and R335353 for the 2012-13 tax year. Plaintiff initially appealed the 2011-12 real market value of those accounts, but subsequently withdrew its appeal for the 2011-12 tax year because the appeal was not timely filed. Defendant moved to dismiss Plaintiff’s appeal for the 2012-13 tax year, asserting that Plaintiff’s appeal should have been filed with the board of property tax appeals rather than directly with this court. By Order issued July 24, 2013, the court granted Defendant’s Motion to Dismiss Plaintiff’s appeal of Accounts R34079 and R335352 for the 2012-13 tax year. The court denied Defendant’s Motion to Dismiss Plaintiff’s appeal of Account R335353. On October 3, 2013, the parties filed a stipulation, agreeing to a reduction in the 2012-13 real market value of Account R335353. Now, therefore,

IT IS THE DECISION OF THIS COURT that the 2012-13 real market value of property identified as Account R335353 is \$2,085,000, as stipulated by the parties.

IT IS FURTHER DECIDED that Plaintiff’s 2012-13 appeal of properties identified as Accounts R34079 and R335352 is dismissed, as set forth in the court’s July 24, 2013, Order.

IT IS FURTHER DECIDED that Plaintiff’s appeal for the 2011-12 tax year is dismissed, as requested by Plaintiff.

IT IS FURTHER DECIDED that, as stipulated by the parties, neither party is awarded its costs and disbursements.

Dated this \_\_\_\_ day of October 2013.

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ALLISON R. BOOMER  
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 Magistrate Allison R. Boomer on October 7, 2013. The court filed and entered this document on October 7, 2013.***