

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

PHILIP A. RATCLIFF,)	
)	
Plaintiff,)	TC-MD 140045C
)	
v.)	
)	
JACKSON COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on April 24, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on Defendant’s Answer, filed on March 19, 2014.

Plaintiff filed his Complaint on February 18, 2014, appealing Defendant’s Notice of Tax Roll Correction, dated January 7, 2014, for tax years 2008-09 through 2013-14 for property identified in the Jackson County Assessor’s records as Map & Tax Lot 352W11-200. (Ptf’s Compl at 1-2.) Defendant filed its Answer on March 19, 2014, offering Plaintiff partial relief. (Def’s Answer at 1-2.) On April 7, 2014, Plaintiff failed to appear for the scheduled case management conference and the court issued an Order directing Plaintiff to respond to Defendant’s Answer by no later than April 21, 2014, or the court would “issue a final decision incorporating Defendant’s partial relief * * *.” (Order at 2.)

Plaintiff has failed to respond to the court’s Order or otherwise submit any written communication to the court. Because the Defendant agrees to allow Plaintiff partial relief, this matter is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the values of property identified as Map & Tax Lot 352W11-200 were, as stipulated below:

2008-09

Real Market Value: \$410,110
Assessed Value: \$177,630

2009-10

Real Market Value: \$340,400
Assessed Value: \$182,940

2010-11

Real Market Value: \$292,240
Assessed Value: \$188,410

2011-12

Real Market Value: \$281,600
Assessed Value: \$194,040

2012-13

Real Market Value: \$190,740
Assessed Value: \$190,740

2013-14

Real Market Value: \$202,200
Assessed Value: \$201,910.

Dated this ____ day of May 2014.

DAN ROBINSON
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 Dan Robinson on May 13, 2014. The court filed and entered this document on May 13, 2014.

