

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JOHN P. STORME, TRUSTEE OF THE)	
JOHN P. STORME REVOCABLE LIVING)	
TRUST,)	
)	
Plaintiff,)	TC-MD 150089D
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered on May 4, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Plaintiff’s letter filed April 21, 2015. Plaintiff filed his Amended Complaint on March 26, 2015, appealing the February 17, 2015, Order of the Marion County Board of Property Tax Appeals (BOPTA) regarding the subject property, identified as account number R59496, for the 2014-15 tax year. BOPTA found that the subject property had a real market value of \$125,110 and a real market value of exception of \$11,960. Plaintiff requested in his Amended Complaint that the value of the subject property be corrected to a real market value of “\$100,000 and taxable value of \$100,000 * * * and certainly no more than \$126,280.”

In its Answer, filed April 20, 2015, Defendant requested that “[t]he real market value of the subject property be sustained at \$125,110[,]” but that the exception value be reduced from \$11,960 to \$3,980. As a consequence of the reduction in exception value, Defendant further requested that “the maximum assessed value be reduced from \$98,940 to \$88,280.” In his April

21, 2015, letter, Plaintiff agreed “to the requests of the Marion County Assessor's Office regarding the 2014-2015 property tax of account # R59496.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed upon by the parties, the real market value of the subject property, identified as account number R59496, is \$125,110 for the 2014-15 tax year.

IT IS FURTHER DECIDED that, as agreed upon by the parties, the real market value of exception for the subject property, identified as account number R59496, is \$3,980 for the 2014-15 tax year.

IT IS FURTHER DECIDED that, as agreed upon by the parties, the maximum assessed value of the subject property, identified as account number R59496, is \$88,280 for the 2014-15 tax year.

Dated this ____ day of June 2015.

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. TCR-MD 19 B.

This document was filed and entered on June 11, 2015.