

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

NORTHWEST AERO INC.,)
)
 Plaintiff,) TC-MD 120266N
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

This matter came before the court upon the written stipulation of the parties filed December 24, 2012.

Plaintiff filed its Complaint on April 10, 2012, challenging the real market value of property identified as Accounts R320748, R320762, R320763, R320668, and R320461 for the 2011-12 tax year. On May 16, 2012, Defendant filed a Motion to Dismiss Account R320461 stating that Plaintiff was not aggrieved as required by ORS 305.275(1); Plaintiff’s requested real market value would not reduce the “tax payable by [P]laintiff for the [tax] year in question.” (Def’s Mot at 1.) Finding that “Plaintiff’s requested improvements real market value for Account R320461 would not result in tax savings for the 2011-12 tax year” the court dismissed Account R320461 from Plaintiff’s appeal by Order on June 15, 2012. (Order at 2.)

On December 24, 2012, the parties filed a Stipulation stating agreement as to the remaining four tax accounts in this appeal for tax year 2011-12. Pursuant to that written Stipulation, the values of property described below are, as stipulated for the 2011-12 tax year:

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Account R320748:

Real Market Value:

Land:	\$ 72,540
Improvements:	<u>\$ 79,250</u>
Total:	\$151,790

Assessed Value: \$143,260

Account R320762:

Real Market Value:

Land:	\$ 55,860
Improvements:	<u>\$ 78,320</u>
Total:	\$134,180

Assessed Value: \$134,180

Account R320763:

Real Market Value:

Land:	\$ 55,860
Improvements:	<u>\$ 78,320</u>
Total:	\$134,180

Assessed Value: \$134,180

Account R320668:

Real Market Value:

Land:	\$ 60,210
Improvements:	<u>\$ 77,080</u>
Total:	\$137,290

Assessed Value: \$137,290.

IT IS THE DECISION OF THIS COURT that Account R320461 is dismissed.

IT IS FURTHER DECIDED that, for tax year 2011-12, Accounts R320748, R320762, R320763, and R320668 shall be adjusted as stipulated below:

Account R320748:

Real Market Value:

Land:	\$ 72,540
Improvements:	<u>\$ 79,250</u>
Total:	\$151,790

Assessed Value: \$143,260

Account R320762:

Real Market Value:

Land:	\$ 55,860
Improvements:	<u>\$ 78,320</u>
Total:	\$134,180

Assessed Value: \$134,180

Account R320763:

Real Market Value:

Land:	\$ 55,860
Improvements:	<u>\$ 78,320</u>
Total:	\$134,180

Assessed Value: \$134,180

Account R320668:

Real Market Value:

Land:	\$ 60,210
Improvements:	<u>\$ 77,080</u>
Total:	\$137,290

Assessed Value: \$137,290.

Dated this ____ day of December 2012.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this 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 Decision or this Decision becomes final and cannot be changed.

This Decision was signed by Magistrate Allison R. Boomer on December 31, 2012. The court filed and entered this Decision on December 31, 2012.