

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

NICKOLAS FACAROS,	)	
	)	
Plaintiff,	)	TC-MD 120425N
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff filed his Complaint on April 26, 2012, challenging the value of properties identified as Accounts 0636983 and 1837804 for the 2010-11 and 2011-12 tax years. In an Order issued March 7, 2013, the court dismissed Plaintiff's appeal of Account 1837804 for the 2010-11 tax year finding that it lacks jurisdiction to consider Plaintiff's appeal of Account 1837804 for the 2010-11 tax year under ORS 305.288(1).

On August 2, 2013, the parties filed a written stipulation, agreeing to a reduction in the real market value of Account 0636983 for the 2010-11 and 2011-12 tax years. (Stip at 1-2, Aug 2, 2013.) Plaintiff withdrew its appeal of Account 1837804 for the 2011-12 tax year. (*Id.* at 2.) The court finds that the real market value of Account 0636983 is as stipulated by the parties for the 2010-11 and 2011-12 tax years. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market values of property identified as Account 0636983 are, as stipulated, for the 2010-11 and 2011-12 tax years:

2010-11 tax year:

Real Market Value (RMV):

Land:	\$ 79,500
Improvements:	<u>\$ 55,660</u>
Total:	\$135,160

Exception RMV: \$ 79,500;

2011-12 tax year:

RMV:

Land:	\$ 72,345
Improvements:	<u>\$ 52,480</u>
Total:	\$124,825.

IT IS FURTHER DECIDED that, for the reasons set forth in the court's Order issued March 7, 2013, Plaintiff's appeal of property identified as Account 1837804 for the 2010-11 tax year is dismissed.

IT IS FURTHER DECIDED that, as requested by Plaintiff, Plaintiff's appeal of property identified as Account 1837804 for the 2011-12 tax year is dismissed.

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

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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 August 5, 2013. The court filed and entered this Decision on August 5, 2013.***