

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

JELD-WEN INC.,	)	
	)	
Plaintiff,	)	TC-MD 130005N
	)	
v.	)	
	)	
MARION COUNTY ASSESSOR,	)	
and DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendants.	)	<b>DECISION</b>

Plaintiff filed its Complaint on December 31, 2012, challenging the value of properties identified as Accounts R34113 and R104578 for the 2012-13 tax year. Defendants requested dismissal of Plaintiff's appeal of Account R34113 for the 2012-13 tax year because Plaintiff failed to timely appeal that account to the board of property tax appeals as required by ORS 305.275(3). In an Order issued May 16, 2013, the court dismissed Plaintiff's appeal of Account R34113 for the 2012-13 tax year.

On July 26, 2013, the parties filed a stipulation, agreeing to a reduction in the real market value of Account R104578 for the 2012-13 tax year. The court finds that the real market value of Account R104578 is as stipulated by the parties for the 2012-13 tax year. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of property identified as Account R104578 is, as stipulated, for the 2012-13 tax year:

Real Market Value (RMV)	
Land:	\$1,105,230
Improvements:	<u>\$4,506,486</u>
Total (RMV):	\$5,611,716

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IT IS FURTHER DECIDED that Plaintiff's appeal of property identified as Account R34113 for the 2012-13 tax year is dismissed.

Dated this \_\_\_\_ day of July 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 July 31, 2013. The Court filed and entered this Decision on July 31, 2013.***