

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Property Tax

LOIS M. LOWERY,)
)
 Plaintiff,) No. 000293C
)
 v.)
)
 LINCOLN COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

Pursuant to ORS 305.514(3), plaintiff elected to have the property under appeal appraised by an independent fee appraiser appointed by the court. By statute, the appraiser's value estimate shall determine the value of the subject property.

ORS 314.415(3)(c). Mr. Galasso, the independent fee appraiser hired by the court, submitted an appraisal estimating the value of the subject property at \$167,000, as of January 1, 1999. That value included an outbuilding 18 feet by 28 feet, which Mr. Galasso valued at \$11,900. The estimate of market value, exclusive of the outbuilding, is \$155,100.

IT IS HEREBY ADJUDGED AND DECREED that the subject property, identified in the Lincoln County Assessor's records as Account No. R315970, had a real market value, exclusive of an 18 x 28 foot outbuilding, of \$155,100, as of January 1, 1999.

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IT IS FURTHER ADJUDGED AND DECREED that the appropriate county

taxing officials shall correct the assessment and tax rolls to conform with the value set out above and refund any excess taxes paid with interest pursuant to ORS 311.806 and 311.812.

Dated this _____ day of November, 2000.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON NOVEMBER 15, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 15, 2000.