



Tomcal referred to the architect's drawings and stated that the first floor living space is 1,400 square feet. (Ptf's Exs 32 and 33.) The finished living area of the daylight basement is 828 square feet with an additional 462 square feet of unfinished storage area.

Mr. Tomcal testified that the total construction cost of his mother's residence was \$130,000. He testified that the actual cost of the unfinished storage area is no more than \$10 a foot for the concrete slab for a total cost of approximately \$5,000. In his opinion, the housing market in his area is stagnant and the real market value of his mother's property has not increased since the date of construction. He testified that he believes the house could be built for less today because the cost of lumber and other building materials has decreased.

Plaintiff appeals Board of Property Tax Appeals' (BOPTA) Order dated February 28, 2000, which sustained the assessor's real market value for her improvements in the amount of \$195,570. Plaintiff, through her attorney, confirmed that the county's computer valuation program has determined that the improvement size adjustment for a Class 4 property such as plaintiff's is \$48 a square foot. Adjusting for the county's error in actual living square footage at \$48 per square foot, the real market value of plaintiff's improvements should be no more the \$130,000.

### **COURT'S ANALYSIS**

This case appears to the court to be nothing more than a simple error. The information defendant has relied upon to determine the real market value of plaintiff's improvements is incorrect.

Plaintiff submitted copies of the blue prints for her residence which support her estimate of actual living space. Mr. Tomcal testified that the house was built to the plans. It appears to the court that defendant has incorrectly included as living space a large area in the basement which serves as a crawl space and the unfinished storage

area. Beginning with the county's real market value of plaintiff's property (\$195,570) and adjusting for the actual square feet of living space at the county's \$48 per square foot for a Class 4 property, the real market value of plaintiff's property for tax year 1999-00 was \$132,000.

Defendant did not appear at trial nor did it submit any written testimony or exhibits for the court's consideration.

### **CONCLUSION**

IT IS HEREBY ADJUDGED AND DECREED that the real market value of plaintiff's improvements described as Lane County Assessor's Account No. 1579422 for tax year 1999-00 was \$132,000.

FURTHER, IT IS HEREBY ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above improvements value with any refund due plaintiff to be promptly paid with statutory interest.

FURTHER, IT IS HEREBY ADJUDGED AND DECREED that plaintiff's appeal of the real market value of her land is withdrawn.

Dated this \_\_\_\_\_ day of August, 2000.

---

JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON AUGUST 9, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 9, 2000.**