

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

SCOTT SALISBURY,)
)
 Plaintiff,) No. 000329B
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

A trial was held on May 23, 2000. Scott Salisbury provided sworn testimony.

There was no participation by defendant.

STATEMENT OF FACTS

This appeal concerns the assessment of certain real property for the 1999-00 tax year. The total record real market value (RMV) is \$262,220. At the outset of the trial, plaintiff amended his request for relief to \$160,000 real market value. This is plaintiff's personal residence. It is located at 5495 Savannah Lane, Florence. Plaintiff testified about the acquisition of the land. He paid \$34,000 in March of 1998. To this he added \$31,000 for site preparation, septic and landscaping. He later had a home constructed at the site; those invested costs were about \$110,000. The home was completed in December of 1998.

Plaintiff also relayed information from an area Realtor. It was his opinion that the Florence locale was "a very slow market" and that homes averaged 312 days before sale.

To all these costs, plaintiff adds an increment for the time trend to the assessment date. This is taken from the defendant's own records.

COURT'S ANALYSIS

The sole valuation evidence was produced by plaintiff. The competent market evidence, supported by direct testimony, is entitled to substantial weight.

As defendant declined to participate at trial, and there being no probative evidence to refute plaintiff's assertions, the record assessment is without any real support. Plaintiff has proven, and is entitled to, the relief requested.

The appeal is granted.

CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that Lane County Assessor's real market value of account number 1446853, for tax year 1999-00, was \$160,000.

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

Dated this ____ day of July, 2000.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JULY 6, 2000. THE COURT FILED THIS DOCUMENT ON JULY 6, 2000.