

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

MICHAEL ROE,)
)
 Plaintiff,) No. 000353B
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

A trial was held on June 7, 2000. David E. Carmichael, Attorney at Law, represented plaintiff. Michael Ponichtera, defendant's sales data analyst, was called as a witness by plaintiff's counsel.

There was no participation by defendant's appraisal staff.

STATEMENT OF FACTS

This appeal concerns the assessment of certain real property for the 1999-2000 tax year. The record real market value is \$244,140. At the outset of the trial, plaintiff amended his request for relief to \$185,000 real market value.

This is plaintiff's residence. The account number is 747475. The address is 28074 Crow Road, Eugene. There are four bedrooms and two baths in the home. It was built in 1967. There are 2498 square feet of living area.

Plaintiff's witness was Michael Ponichtera, the assessor's sales data analyst. He spoke of the official records and the adjustments to sales prices. It was his belief that the county's official adjustments were true and reliable.

Plaintiff's representative offered evidence of two sales of comparable properties. Property number one sold in May of 1998 for \$199,000. After adjustments for improvement size and age, the indicated value was \$193,647. Sale number two occurred in August of 1998; the price was \$205,000. Adjustments were offered for improvement size, quality and condition. After those adjustments, the indicated subject value was \$178,728. These sales bracket the requested value at \$185,000.

There was no contrary valuation evidence offered.

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's appraisal staff 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 747475 , for tax year 1999-00, was \$185,000.

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 June, 2000.

JEFF MATTSON
MAGISTRATE

2000. THE COURT FILED THIS DOCUMENT ON JUNE 22, 2000.