

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

ROBERT MILES,)	
)	
Plaintiff,)	No. 000390B
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

A trial was held on June 7, 2000. David E. Carmichael, Attorney at Law, represented plaintiff. Robert Miles provided sworn testimony.

There was no participation by defendant.

STATEMENT OF FACTS

This appeal concerns the assessment of certain real property for the 1999-2000 tax year. The record real market value is \$459,730. At the outset of the trial, plaintiff amended his request for relief to \$265,000 real market value.

This is commercial property. The account number is 798254. The address is 813 Highway 101, Florence. The land totals .49 acre. Erected upon that site is a Texaco gasoline outlet and food sales area.

Plaintiff offered an income approach to value. All necessary components were examined and supported by substantial evidence.

There was no contrary valuation evidence offered.

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DECISION

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 THE DECISION OF THE COURT that the 1999-00 real market value is \$265,000.

Dated this ____ day of June, 2000.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, SALEM, OR 97310. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JUNE 22, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 22, 2000.