

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

LARRY and LI MING BARNES,	)	
	)	
Plaintiffs,	)	No. 000397B
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

A trial was held on June 7, 2000. David E. Carmichael, Attorney at Law, represented plaintiff. Larry Barnes submitted a sworn affidavit pursuant to ORS 45.010(1).

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 \$460,210. At the outset of the trial, plaintiffs amended their request for relief to \$360,000 real market value.

This is plaintiffs' residence. The account number is 866044. The address is 83933 Cloud Nine Road, Florence. The property is 45 years old and suffers from extreme depreciation. Present are elements of functional obsolescence.

Plaintiff's representative offered evidence of area sales of comparable properties. A measurable "market decline" in values was established.

There was no contrary valuation evidence offered.

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## COURT'S ANALYSIS

The sole valuation evidence was produced by plaintiffs. The competent market evidence, supported by the sworn affidavit, is entitled to substantial weight.

As defendant declined to participate at trial, and there being no probative evidence to refute plaintiffs' assertions, the record assessment is without any real support. Plaintiffs have proven, and are 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 \$360,000.

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

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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.**