

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

DAVID AND JANIS HORTON,	)	
	)	
Plaintiffs,	)	No. 000426B
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

A trial was held on May 24, 2000. David E. Carmichael, Attorney at Law, represented plaintiffs. David Horton 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 \$312,070. At the outset of the trial, plaintiffs amended their request for relief to \$285,000 real market value.

This is plaintiffs' residence. The account number is 1598455. The address is 868 River Knoll Way, Springfield. There are three bedrooms, two full baths and two half baths in the home. It was built in 1998. There are 3,252 square feet of living area and an attached garage of 928 square feet.

Mr. Horton and his representative offered evidence of two sales of comparable properties. Property number one sold in January of 1998 for \$215,000. After adjustments for improvement size, quality and condition, the indicated value was \$283,849. Sale number two occurred in July of 1998; the price was \$223,500. An

adjustment was offered for improvement size. After that adjustment, the indicated subject value was \$287,574. These sales bracket the requested value at \$285,000.

There was no contrary valuation evidence offered.

#### COURT'S ANALYSIS

The sole valuation evidence was produced by plaintiffs. The competent market evidence, supported by the sworn testimony, 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 \$285,000.

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.**