

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

ALBERT AND KARI MAIS,

Plaintiffs,

v.

LANE COUNTY ASSESSOR,

Defendant.

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No. 000428E

**DECISION AND JUDGMENT**

Plaintiffs appeal the 1999-2000 real market value of their home, identified in the Lane County Assessor's records as Account No. 864445. Trial in the matter was held May 31, 2000. David E. Carmichael, Attorney, appeared on behalf of plaintiffs. Testifying for plaintiffs was Albert Mais. Defendant Lane County Assessor waived participation in the proceeding. (Def's Answer). For ease of reference herein, the parties are referred to as "taxpayers" and "the county."

**STATEMENT OF FACTS**

The subject property consists of a 1,704-square-foot home on a .75-acre lot. The property is located at the edge of a lake in Florence, Oregon. The house was built in 1966 and, according to the assessor's records, is a class three plus structure. Taxpayers purchased the property in October 1993 for \$209,400. Mr. Mais is in the construction business and has been building homes in the Florence area for the past eight years. He testified that in the early to mid-1990's, the market in the Florence area declined and, since 1995, the market has remained flat.

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DECISION AND JUDGMENT

For the 1999-2000 tax year, the county assigned the property a real market value of \$282,170. Taxpayers appealed this value to the Lane County Board of Property Tax Appeals. The board ordered the value reduced to \$225,740. Taxpayers appeal claiming the value of their home as of January 1, 1999, was only \$200,000.<sup>1</sup>

In support of their opinion of value, taxpayers offered a sales comparison grid where they compared three sales in their area to the subject property. The first comparable sold in August 1998 for \$212,000. The comparable improvement is 109 square feet smaller than the subject property so an upward adjustment of \$5,232 to the purchase price was made (using an adjustment of \$48 per square foot). Taxpayers then adjusted the price down \$7,852 for quality because it is a class four home. Taxpayers' quality adjustment was based on five percent of the improvement value. Finally, because sale one was built in 1995, the price was adjusted down \$23,555 for age (representing 15 percent of the improvement value). The adjustments resulted in an indicated value for the subject property of \$185,825.

The second comparable sold in October 1998 for \$222,345. Taxpayers adjusted the purchase price down \$9,936 for size because it is 207 square feet larger than the subject property. According to Mr. Carmichael, because sale two is a class four minus home, no quality adjustment was required. Finally, because the comparable was built in 1974, a downward adjustment of \$9,130 was made for age (based on five percent of the improvement value). The adjustments resulted in an indicated value for the subject property of \$203,279.

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<sup>1</sup> Taxpayers' Complaint alleges the real market value of their home was no more than \$180,000. (Ptf's' Complaint). At trial, Mr. Mais claimed the value should be reduced to \$200,000.

The third comparable sold in July 1996 for \$200,000. The sale price was adjusted down \$3,936 for size because the comparable is 82 square feet larger than the subject property. An upward quality adjustment was made of \$6,503 because the comparable property is a class three structure. Finally the sale price was adjusted down \$6,503 based on age (representing five percent of the improvement value) because the comparable was built in 1981.

Based on this evidence, taxpayers claim the real market value should be reduced to \$200,000.

### **COURT'S ANALYSIS**

After reviewing taxpayers' unrebutted evidence and testimony, the court concludes taxpayers have demonstrated by a preponderance of the evidence that the real market value of their home as of January 1, 1999, was \$200,000. Mr. Mais is in the construction business and has an understanding of the market in Florence. Although he recognizes he purchased the property in 1993 for \$209,400, Mr. Mais believes his current request is justified based on the market decline since that time. Further, the comparable sales submitted indicate a range of value for the subject property from \$185,825 to \$203,279. With no rebutting evidence or testimony, the court is persuaded by taxpayers' evidence.

### **CONCLUSION**

The court concludes that the 1999-2000 real market value of the subject property was \$200,000. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the 1999-2000 real market value of the property identified as Account No. 864445 was \$200,000; and

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IT IS FURTHER ADJUDGED AND DECREED that defendant shall adjust the 1999-2000 tax roll to reflect the value as decreed herein and refund to taxpayers the excess taxes paid, if any, with statutory interest.

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

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COYREEN R. WEIDNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON JUNE 6, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 6, 2000.**