

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

HENRY AND ILA ODEGARD,)
)
 Plaintiffs,) No. 000429F
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

Plaintiffs appealed the real market value of their farm for the 1999-00 tax year. The property is listed as Account Number 1519071 by the Lane County Assessor. A telephone trial was held June 21, 2000. David Carmichael represented the plaintiffs. Henry Odegard appeared as a witness for plaintiffs. Defendant waived participation in the trial.

STATEMENT OF FACTS

The subject property is a small farm that includes a three bedroom residence. The property consists of 19 acres. Of the 19 acres, eight are unusable due to the high water table. Mr. Odegard testified that he has had to wear knee boots and walk through water to collect his mail. Five of the acres are planted in an orchard or row crops. The home contains 1,750¹ square feet of living space. Plaintiffs built their home in 1966 for approximately \$17,500 or \$10 per square foot. Even in 1966 it had limited amenities.

¹ Defendant's records show 1,995 square feet of living space. A partial explanation for this discrepancy may be that the home includes a 100 square foot porch that is enclosed but unheated.

Currently, the home needs updating and some repairs. Defendant has it classified as a "4 minus" class quality home.

Mr. Odegard had some expertise in valuing property. For five years during the early 1980's, he was Chair of the Lane County Board of Equalization. He presented three comparable sales. All three homes were on approximately five acre parcels of land. Two of the homes had a water view. After adjusting for the size of the homes, the comparable sales indicated a value for the subject property of \$185,000. Mr. Odegard did not adjust for the size of the land, arguing that such an adjustment would be offset by the lack of a view from his property.

Based on the information presented, plaintiffs claim the value of their home as of January 1, 1999, was no more than \$185,000.²

COURT'S ANALYSIS

The sole valuation evidence was produced on plaintiffs' behalf. 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 plaintiffs' assertions, the record assessment is without any real support. Plaintiffs have proven, and are entitled to, the relief requested.

The appeal is granted.

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² The real market value (RMV) of the property, as found by the Lane County Board of Property Tax Appeals in its Amended Order dated April 14, 2000, was \$246,240. The RMV was lowered from \$297,440. The maximum assessed value of the property was \$144,560, lowered from \$165,067. Since it appears that lowering the RMV of the property would result in a reduced tax liability, the court will proceed to the merits of the case.

CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property described as Lane County Account Number 1519071 shall be \$185,000 for tax year 1999-00.

Dated this _____ day of June, 2000.

SALLY L. KIMSEY
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
JUNE 27, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 27, 2000.**