

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

R & M, INC., )  
 )  
 Plaintiff, ) No. 000431B  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

A trial was held on May 24, 2000. David E. Carmichael, Attorney at Law, represented plaintiff. Sybil Hanson 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. There are two account numbers, as set forth below. At the outset of the trial, plaintiff amended its request for relief. The real market values urged by plaintiff are:

<u>Account No.</u>	<u>Assessor RMV</u>	<u>Plaintiff RMV</u>
9520	\$252,060	\$192,720
9546	\$ 37,940	\$ 30,460

The subject property is commercial property located at 1710 and 1712 Ivy Street in Junction City. A portion is used for retail purposes; the remainder is utilized as the Viking Square RV Park. The city limits the duration of overnight stays in the park; this severely restricts the potential income. Sybil Hanson testified about the property's development history. She emphasized "this was not a successful venture."

Plaintiff introduced an income approach to value. All necessary elements were present and supported by substantial evidence.

There was no contrary valuation evidence offered.

#### 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 values shall be reduced as follows:

<u>Account No.</u>	<u>Corrected RMV</u>
9520	\$192,720
9546	\$ 30,460

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.**