

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

GRETA ANDERSON,)
)
 Plaintiff,) No. 000448E
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Plaintiff appeals the 1997-98 real market value of the subject property, identified by Accounts No. 288439 and 288447. Plaintiff appeals under ORS 309.115 claiming the county overtrended the property and that a four percent trend is more appropriate. Trial in the matter was held June 14, 2000. David E. Carmichael, Attorney, appeared on behalf of plaintiff. Mike Ponichtera, Sales Data Analyst for defendant, testified for the parties.

During the testimony, Mr. Ponichtera agreed defendant had erred in its trend of the subject property and that an overall trend of four percent would be more reflective of the market. Given Mr. Ponichtera's testimony, the court finds the overall value of the subject property for the 1997-98 tax year was \$317,200. Now, therefore;

IT IS THE DECISION OF THIS COURT that the 1997-98 real market value of the property identified as Account Nos. 288439 and 288447 was \$317,200; and

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DECISION

IT IS FURTHER DECIDED that defendant shall amend the assessment and tax roll for the 1997-98 tax year to reflect the value as decreed herein and refund the excess taxes paid, if any, with statutory interest.

Dated this _____ day of June, 2000.

COYREEN R. WEIDNER
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., 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 COYREEN R. WEIDNER ON JUNE 15, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 15, 2000.