

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

JUDY CARMICHAEL,)
)
 Plaintiff,) No. 000471B
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

A trial was held on June 21, 2000. David E. Carmichael, Attorney at Law, represented plaintiff. Judy Carmichael provided sworn testimony.

There was no participation by defendant.

STATEMENT OF FACTS

This appeal concerns the assessment of certain real property for the 1999-00 tax year. The total record real market value (RMV) is \$208,270. At the outset of the trial, plaintiff amended her request for relief to \$120,000 real market value. The values are allocated between the two accounts as follows:

<u>Account No.</u>	<u>Defendant RMV</u>	<u>Plaintiff RMV</u>
81677	\$113,110	\$46,865
1019619	\$95,160	\$73,135

This is rural property located on the McKenzie River. Plaintiff testified about the limited view and restricted river access. She believed the market would value the site based on a "front foot" basis.

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THE CABIN - This structure is not habitable. It was built in the 1940's and is a

"class one" building. The evidence reveals that the market value for "dry storage" is \$20 per square foot. At 468 square feet, the subject property value is indicated to be \$9,360. This compares with the defendant's value at \$16,630. The evidence supports plaintiff's claim.

THE LAND - Plaintiff introduced evidence of defendant's *assessments* of certain other tax lots in the area. With these land assessments, plaintiff divided the "river front foot" to yield an indicated value. On comparable number two, a size adjustment was applied.

COURT'S ANALYSIS

The court is not persuaded that comparing area land assessments is appropriate in this case. Plaintiff's comparable number one is improved with a substantial structure. No sales evidence was presented. While assessments may vary in their magnitude, one lot's value may not necessarily be related to any other.

Without probative sales from the market, the court will not speculate on "front foot" values based on the defendant's unsupported assessments.

CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that the appeal is denied as to the land, and, as to account number 81677, the real market value of the improvements shall be reduced from \$16,630 to \$9,360.

Dated this ____ day of July, 2000.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JULY 13, 2000.
THE COURT FILED THIS DOCUMENT ON JULY 13, 2000.**