



reduction was taken for the adverse impact of a utility power line. The indicated land value was concluded to be \$1,250,000.

There was no contrary valuation evidence offered.

#### COURT'S ANALYSIS

The sole valuation evidence was produced by plaintiffs. 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.

#### CONCLUSION

IT IS THE DECISION OF THE COURT that the 1999-00 real market value was \$3,260,000, with \$1,250,000 allocated to land and \$2,010,000 to improvements.

Dated this \_\_\_\_ day of July, 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 JULY 13, 2000. THE COURT FILED THIS DOCUMENT ON JULY 13, 2000.**