



smaller, older homes on 7,000 to 10,000 square foot lots. Additionally, Foster Road has heavy traffic.

For tax year 1999-00, the assigned real market value of the property was \$220,400 for improvements and \$50,500 for the land for a total of \$270,900. Mr. Blixt met with Ms. Ikeda, visited plaintiffs' home, reviewed plaintiffs' construction appraisal and compared plaintiffs' home to the surrounding neighborhood. As a result, he recommended a real market value of \$202,260 for the improvements. He recommended no change to the value of the land.

### **COURT'S ANALYSIS**

As this court noted in its order filed on July 19, 2000, in order to prevail the tax court must determine "that the difference between the assessed value of the property for the tax year and the value on the assessment and tax roll for the tax year is equal to or greater than 20 percent." ORS 305.288(1)(b). A reduction to \$202,260 for the improvements would result in a total real market value of \$252,760. This would result in a reduction of only 6.7%. Plaintiffs do not meet the gross error standard of 20%. The court finds that it must deny plaintiffs' Complaint.

IT IS THE DECISION OF THE COURT that plaintiffs' Complaint is denied.

Dated this \_\_\_\_\_ day of October, 2000.

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SALLY L. KIMSEY  
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 SALLY L. KIMSEY ON  
OCTOBER 20, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 20,  
2000.**