IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Property Tax

RICHARD BEAUDRO,)
Plaintiff,)) No. 000765A
V.	
LANE COUNTY ASSESSOR,	
Defendant.) DECISION AND JUDGMENT

Mr. Beaudro has appealed the assessed value of Lane County property, identified by Account No. 869147, located at 5431 Buckskin Bob in Florence. The 1997-98 and 1998-99 tax years, under ORS 305.288, are in dispute.

Lane County did not choose to participate in this appeal beyond the filing of its Answer.

STATEMENT OF FACTS

The total assessed value of this property for the 1997-98 and 1998-99 tax years is, respectively, \$111,910 and \$100,730 Plaintiff, a real estate broker, presented evidence of two comparable sales, adjusted to conform to the characteristics of the subject property, to support his opinion that \$50,000 is a more accurate estimate of the property's value.

COURT'S ANALYSIS

On the basis of this record plaintiffs' evidence is persuasive proof of the value of the property.

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DECISION AND JUDGMENT

CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that the officers of Lane

County shall, for the 1997-98 and 1998-99 tax years, lower the assessed value of this property to \$50,000, dividing this amount between land and improvements in the appropriate manner. If, following this correction, any taxes previously paid are now found to have been paid in excess, a refund shall issue, carrying interest as set out in ORS 311.806 and 311.812.

Dated this _____ day of July, 2000.

SCOT A. SIDERAS PRESIDING MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON JULY 25, 2000. THE COURT FILED THIS DOCUMENT ON JULY 25, 2000.