

IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Property Tax

RALPH AND ESTHER DALLMAN,

)

)

Plaintiffs,

)

No. 000767A

)

v.

)

)

LANE COUNTY ASSESSOR,

)

)

Defendant.

)

**DECISION AND JUDGMENT**

The Dallmans have appealed the assessed value of Lane County property, identified by Account No. 995298, located at 5944 View Loop in Florence. The 1997-98 tax year, under ORS 305.288, is 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 is \$168,470. Plaintiffs presented evidence of two comparable sales, adjusted to conform to the characteristics of the subject property, to support their opinion that \$128,000 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.

**CONCLUSION**

IT IS HEREBY ADJUDGED AND DECREED that the officers of Lane County shall, for the 1997-98 tax year, lower the assessed value of this property to

\$128,000, setting 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.

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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.**