

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

GARY A. AND CHERI L. CLARK,)
)
 Plaintiffs,) No. 001138F
)
 v.)
)
 COOS COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on November 30, 2000. This appeal concerns the real market value of plaintiffs' single family residence for tax year 1999-00.

The property is identified as Coos County Assessor's Account No. 17951.01. No petition was earlier submitted to the County Board of Property Tax Appeals. The Complaint was filed with the Magistrate Division on November 3, 2000.

Since tax year 1999-00 was not timely appealed, the court's authority to grant relief, if any, lies in ORS 305.288. ORS 305.288 states:

“(1) The tax court shall order a change or correction applicable to a separate assessment of property to the assessment and tax roll for the current tax year or for either of the two tax years immediately preceding the current tax year, or for any or all of those tax years, **if all of the following conditions exist:**

“(a) For the tax year to which the change or correction is applicable, the property was or is used primarily as a dwelling (or is vacant) and was and is a **single-family dwelling**, a multifamily dwelling of not more than four units, a condominium unit, a manufactured structure or a floating home.

“(b) The change or correction requested is a change in value for the property for the tax year and it is asserted in the request and determined by the tax court that the **difference between the real market value** of the property for the tax year and the real market value on the assessment and tax roll for the tax year is **equal to or greater than 20 percent.**”

(Emphasis added.)

The real market value of the property for tax year 1999-00 was \$123,548. The parties agree that the real market value is \$93,000. This is a difference of 24.7%. Plaintiffs meet the gross error standard.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 17951.01 was, as stipulated for the 1999-00 tax year;

Land:	\$ 18,152
Improvements:	<u>\$ 74,848</u>
Total:	\$ 93,000

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this ____ day of December, 2000.

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 DECEMBER 6, 2000. THE COURT FILED THIS DOCUMENT ON DECEMBER 6, 2000.