

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

R. NORRIS LOZANO and KANDACE)	
LOZANO,)	
)	No. 010083C
Plaintiffs,)	
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	DECISION APPROVING
Defendant.)	STIPULATION

This matter is before the court upon the oral agreement of the parties, conveyed to the court during the October 11, 2001, case management conference. The agreement is based on confirmed structural defects and problems attendant thereto. The court finds the agreement acceptable. Now, therefore,

IT IS THE DECISION OF THE COURT that the real market values for the 1998-99, 1999-00 and 2000-01 tax years, of the improvements associated with the property identified as Multnomah County Assessor's Account No. R289050, shall be reduced as follows:

1998-99	FROM	TO
Improvements:	\$598,300	\$390,900
1999-00		
Improvements:	\$634,200	\$414,360
2000-01		
Improvements:	\$659,570	\$430,940

These reductions are ordered under the 20 percent error provision of ORS 305.288. The land value was not at issue for any tax year.

IT IS FURTHER DECIDED that the total real market and assessed values be
DECISION APPROVING STIPULATION

adjusted accordingly.

IT IS FURTHER DECIDED that any excess taxes paid shall be refunded with interest by the appropriate county tax authorities pursuant to ORS 311.806 and 311.812.

Dated this _____ of October, 2001.

DAN ROBINSON
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 97301-2563. 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 DAN ROBINSON ON OCTOBER 24, 2001. THE COURT FILED THIS DOCUMENT ON OCTOBER 24, 2001.