

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

BLANCHE B. STROUD, )  
 )  
 Plaintiff, ) No. 010126B  
 )  
 v. )  
 )  
 MARION COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

A case management conference was held on May 31, 2001. Blanche B. Stroud appeared on her own behalf. Jeff Procter represented the defendant.

This appeal concerns plaintiff's residence and its real market value for the 2000-01 tax year. The property is identified in the Marion County tax records as Account Number M130571. No petition was earlier submitted to the Marion County Board of Property Tax Appeals. The first, and only, complaint was filed with the Magistrate Division on February 15, 2001.

The court will consider plaintiff's appeal for 2000-01 if there is substantive evidence of good and sufficient cause for failing to earlier timely appeal. Here, Ms. Stroud detailed the difficulties she and her daughter had in getting timely value evidence. Health and age concerns were primary contributing factors. This meets the test set out in ORS 305.288(3).

Based on his review, the defendant's representative stated the property was overvalued. He recommended a reduction in the subject property's real market value from \$52,750 to \$45,000 for the 2000-01 tax year. This was acceptable to plaintiff. After a full review, the court concurs.

## CONCLUSION

After considering the parties' request, the court concludes that the stipulation should be granted. Now, therefore,

IT IS THE DECISION OF THE COURT that the 2000-01 real market value of the subject property shall be reduced to \$45,000.

Dated this \_\_\_\_ day of June, 2001.

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JEFF MATTSON  
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 JEFF MATTSON ON JUNE 22, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 22, 2001.**