

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Property Tax

GERALD A. AND NOELLE A. ORR ,)	
)	
Plaintiffs,)	No. 010158B
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

A case management conference was held on June 13, 2001. Plaintiffs participated on their own behalf. Tony Rosatti represented the defendant.

This concerns plaintiffs' residence. They detailed its acquisition in 1999 and the circumstances that prevented them from earlier filing an appeal for the 1999-00 tax year. After the conference, the parties discussed the evidence and resolved their dispute. After reviewing the record, the court concurs. Now, therefore, pursuant to ORS 305.288,

IT IS HEREBY ADJUDGED AND DECREED that the real market value for the 1999-00 and 2000-01 tax years, of the property described as Washington County Assessor's Account No. R2069742 was, as stipulated:

<u>TAX YEAR</u>	<u>REAL MARKET VALUE</u>
1999-00	\$140,000
2000-01	\$140,000

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IT IS FURTHER ADJUDGED AND DECREED that the defendant and tax

collector of Washington County, Oregon, shall amend the assessment and tax rolls in their hands to reflect thereon the real market values as decreed herein. If taxes have been paid by the plaintiffs in excess of those required by the tax roll as amended, the excess, with statutory interest thereon, shall be refunded to the plaintiff by the Board of County Commissioners of Washington County, pursuant to ORS 311.806 and 311.812.

Dated this ____ day of July, 2001.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JULY 6, 2001. THE COURT FILED THIS DOCUMENT ON JULY 6, 2001.