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IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

ENTERED

NOV 29 2001

MAGISTRATE DIV.

STEVEN C. AND NANCY K. PHILLIPS,)
)
 Plaintiff,)
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.)

No. 010161C

DECISION APPROVING STIPULATION *SWT* *K*

This matter is before the court upon the written stipulation of the parties filed on November 23 2001.

IT IS THE DECISION OF THE COURT that the real market values of properties described as Account Nos. 1635547, 1635539, 1635505 and 1635497 was, as stipulated for the 2000-01 tax year;

	FROM	TO
Account No.	RMV	RMV
1635547		
Land	\$ 39,770	\$ 39,770
Improvements	\$ <u>146,410</u>	\$ <u>102,730</u>
Total	\$ 186,180	\$ 142,500
	=====	=====
Account No.	RMV	RMV
1635539		
Land	\$ 37,410	\$ 37,410
Improvements	\$ <u>146,410</u>	\$ <u>105,090</u>
Total	\$ 183,820	\$ 142,500
	=====	=====
Account No.	RMV	RMV
1635505		
Land	\$ 37,410	\$ 37,410
Improvements	\$ <u>146,410</u>	\$ <u>105,090</u>
Total	\$ 183,820	\$ 142,500
	=====	=====
Account No.	RMV	RMV
1635497		
Land	\$ 37,420	\$ 37,420
Improvements	\$ <u>146,410</u>	\$ <u>105,080</u>
Total	\$ 183,830	\$ 142,500
	=====	=====


DECISION

Case No. 010161C

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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 29th day of November 2001.



Scot A. Sideras
Presiding Magistrate,
Oregon Tax Court

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.