

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

SALLY J. AND RANDALL C.	)	
WENTROSS,	)	
	)	
Plaintiffs,	)	No. 010202C
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION APPROVING STIPULATION</b>

This matter is before the court upon the verbal agreement of the parties, presented to the court during the April 23, 2001, case management hearing. Defendant's Motion to Dismiss for lack of a prior board petition was denied because the allegation of error in value exceeds 20 percent (ORS 305.288(1)) and plaintiffs have standing under ORS 305.275(1)(a) & (b) because they were responsible for a portion of the taxes based on the February 2001 purchase date.<sup>1</sup>

The court has reviewed the parties' agreement as to value and finds it acceptable. Now, therefore;

IT IS THE DECISION OF THE COURT that the real market value for the 2000-01 tax year, of the property identified in the Multnomah County Assessor's records as Account No. R310575, shall be reduced from \$490,100 to \$385,000.

IT IS FURTHER DECIDED that the assessor shall allocate the value between land and improvements as deemed appropriate to reflect the facts prompting the value decline.

IT IS FURTHER DECIDED that any excess taxes paid shall be refunded with

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<sup>1</sup>The tax year is a twelve month period that began on July 1, 2000. ORS 308.007.  
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interest by the appropriate county tax authorities pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_\_ of April, 2001.

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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 APRIL 26, 2001. THE COURT FILED THIS DOCUMENT ON APRIL 26, 2001.**