

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

LLOYD A. COOPER, )  
 )  
 Plaintiff, ) No. 010224E  
 )  
 v. )  
 )  
 WASHINGTON COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulations of the parties filed on July 25, 2001, and August 1, 2001. Because the parties are in agreement, the case is ready for decision. Now, therefore;

IT IS THE DECISION OF THIS COURT that the real market value and the maximum assessed value of the property described as Account No. R2057554 were, as stipulated for the following tax years:

Tax Year 2000-01

Land:	\$ 68,370
Improvements:	<u>\$ 103,630</u>
Total:	
Real Market Value	\$ 172,000
Maximum Assessed Value	\$ 131,870
Assessed Value	\$ 131,870

Tax Year 1999-2000

Land:	\$ 60,890
Improvements:	\$ 105,110
Total:	
Real Market Value	\$ 166,000
Maximum Assessed Value	\$ 127,840
Assessed Value	\$ 127,840

Tax Year 1998-99

Land:	\$ 58,320
Improvements:	<u>\$ 101,630</u>
Total:	
Real Market Value	\$ 159,950
Maximum Assessed Value	\$ 124,120
Assessed Value	\$ 124,120

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 shall be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

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

\_\_\_\_\_  
COYREEN R. WEIDNER  
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 COYREEN R. WEIDNER ON AUGUST 16, 2001. THE COURT FILED THIS DOCUMENT ON AUGUST 16, 2001.**