

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

ERIC CRABTREE,)	
)	
Plaintiff,)	No. 010294D
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION AND DISMISSAL

This matter is before the court upon oral stipulation of the parties and plaintiff's oral request to withdraw tax year 2000-2001 from his appeal.

A case management conference was held on Wednesday, May 2, 2001.

Mr. Eric Crabtree appeared on his own behalf. Mr. Steven Nasset, Appraiser, appeared on behalf of defendant.

During the conference, plaintiff stated that he no longer appeals the Board of Property Tax Appeals' Order, dated February 10, 2001, which determined the real market value of his property to be \$120,000 for tax year 2000-2001. The parties orally stipulated that the real market value of plaintiff's property for the tax year 1999-2000 should be the same as the 2000-2001 real market value, \$120,000. The court advised the parties that because they are in agreement as to the real market value of plaintiff's property for tax year 1999-2000 the court would issue its decision. Now, therefore;

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 751188 was, as stipulated for the 1999-2000 tax year;

Land:	\$ 61,910
Improvements:	<u>\$ 58,090</u>
Total:	\$120,000

IT IS FURTHER DECIDED that tax year 2000-01 is dismissed.

IT IS FURTHER DECIDED that the county 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 ____ day of May, 2001.

JILL A. TANNER
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 JILL A. TANNER ON MAY 8, 2001. THE COURT FILED THIS DOCUMENT ON MAY 8, 2001.