

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

JEFFREY HANSEN and JULIE HANSEN,)	
)	
Plaintiffs,)	No. 010447D
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION APPROVING STIPULATION

This matter is before the court upon the oral stipulation of the parties made during the case management conference held on Tuesday, September 18, 2001. Mr. David Carmichael, Attorney, appeared on behalf of Plaintiffs. Mr. Thomas Frederiksen, Appraiser, appeared on behalf of Defendant.

It is the agreement of the parties that the real market value of property described as Account Nos. 1487048 and 1487055 was, as stipulated for the 2000-2001 tax year:

	Account No. 1487048	Account No. 1487055
Land:	\$ 77,750	\$45,000
Improvements:	<u>\$490,000</u>	_____
Total:	\$567,750	\$45,000

IT IS THE DECISION OF THE COURT 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 September, 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 SEPTEMBER 21, 2001. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 21, 2001.