

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

RANDY DELLWO and RENA DELLWO,)	
)	
Plaintiffs,)	No. 011083C
)	
v.)	
)	
DESCHUTES COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This matter is before the court upon the agreement of the parties, as conveyed to the court during the case management conference on February 11, 2002. The agreement comes at Defendant's recommendation, as set forth in its Answer, and is based on a sale of the subject property. The relief is granted under ORS 305.288(1)¹. Defendant further requested that the court adjust the value for the 2001-02 tax year. However, that year is not under appeal and the magnitude of the error is less than 20 percent.

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 of the property described as Account No. R 1-001 171230-BD-01300, was, as agreed, for the 2000-01 tax year:

Land:	\$ 128,750
Site:	\$ 7,500
Improvements:	<u>\$ 675,600</u>
Total:	\$ 811,850

¹All references to the Oregon Revised Statutes are to 1999.

IT IS FURTHER DECIDED that, pursuant to ORS 309.115, the value adjudicated herein shall remain on the assessment and tax rolls for the five assessment years following tax year 2000-01, provided there is no further appeal and that none of the exceptions set forth in subsection (2) of the statute apply.

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 February, 2002.

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 FEBRUARY 14, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 14, 2002.