

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ALICE GILBAUGH, )  
 )  
 Plaintiff, ) No. 011197D  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on April 5, 2002. 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 assessed value of the property described as Account No. R253132 was, as stipulated for the 1995-1996, 1996-1997, 1997-1998, 1998-1999, 1999-2000, 2000-2001 and 2001-2002<sup>1</sup> tax years:

Tax Year 1995-1996:

Land:	\$ 64,800
Improvements:	<u>\$ 77,650</u>
Total:	\$142,450
Assessed Value:	\$142,450

Tax Year 1996-1997:

Land:	\$ 68,700
Improvements:	<u>\$ 82,610</u>
Total:	\$151,310
Assessed Value:	\$151,310

Tax Year 1997-1998:

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<sup>1</sup>Plaintiff amended her Complaint to include tax year 2001-2002. Defendant did not object.

Land:	\$ 74,900
Improvements:	<u>\$ 87,880</u>
Total:	\$162,780
Assessed Value:	\$128,200

Tax Year 1998-1999:

Land:	\$ 76,400
Improvements:	<u>\$ 96,570</u>
Total:	\$172,970
Assessed Value:	\$132,050

Tax Year 1999-2000:

Land:	\$ 81,000
Improvements:	<u>\$ 98,540</u>
Total:	\$179,540
Assessed Value:	\$136,010

Tax Year 2000-2001:

Land:	\$ 81,000
Improvements:	<u>\$104,820</u>
Total:	\$185,820
Assessed Value:	\$140,090

Tax Year 2001-2002:

Land:	\$ 96,000
Improvements:	<u>\$112,710</u>
Total:	\$208,710
Assessed Value:	\$144,290

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

Dated this \_\_\_\_ day of April, 2002.

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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 APRIL 19, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 19, 2002.**