## IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Property Tax

DANIEL J. ZIERATH and KORE PICKARD,	)	
Plaintiffs,	) )	No. 011294C
V.	)	
MULTNOMAH COUNTY ASSESSOR,	)	
Defendant.	)	DECISION

This matter is before the court on the agreement of the parties, conveyed to the

court during a February 21, 2002, case management conference. The appeal involves

the value of a condominium unit for the 2000-01 tax year. The parties have agreed that

the real market value of the subject property should be reduced from \$205,100 to

\$143,970. The court accepts the parties' agreement pursuant to the 20 percent error rule found in ORS 305.288(1)(1999).

IT IS THE DECISION OF THE COURT that the value of the property described as

Multnomah County Assessor's Account No. R241322 was \$143,970 for tax year 2000-01.

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 27, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 27,

DECISION CASE NO. 011294C

2002.