

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

ADELA GONZALES,)
)
 Plaintiff,) No. 020010B
)
 v.)
)
 WASCO COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

A case management conference was held on March 6, 2002. Adela Gonzales participated on her own behalf; Tim R. Lynn represented the Defendant.

This appeal concerns Plaintiff's residence and its real market value for the 2001-02 tax year. Defendant has set the real market value at \$74,050. Plaintiff requests a reduction to \$65,000.

During the conference, Plaintiff stated that the interior of the home had not been updated. The Defendant's representative agreed to make a personal inspection. In a written statement filed March 15, 2002, Mr. Lynn stated that "the assessor admits an error exists on the 2001-02 assessment roll." He recommended reductions consistent with Plaintiff's request. After reviewing the record, the court concurs with the Defendant's conclusions.

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CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that corrections shall be made, pursuant to ORS 305.288¹, to Account No. 3760 for the 2001-02 tax year as follows:

Real Market Value	\$65,820
Maximum Assessed Value	\$39,326
Taxable Assessed Value	\$39,326

Dated this ____ day of March, 2002.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON MARCH 26, 2002. THE COURT FILED THIS DOCUMENT ON MARCH 26, 2002.

¹All references to the Oregon Revised Statutes are to 2001.
DECISION AND JUDGMENT