

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JEFF GREENE,)
)
 Plaintiff,) No. 020043D
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on May 10, 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. R205905 was, as stipulated for the 2001-2002¹ tax year:

Land:	\$ 78,200
Improvements:	<u>\$105,800</u>
Total:	\$184,000
Assessed Value:	\$184,000

IT IS FURTHER DECIDED that the county shall correct the assessment and tax

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¹The parties stipulated agreement included tax years under 2001-2002 and Plaintiff's Complaint is amended. In prior tax years, Plaintiff did not appeal to the board of property tax appeals. Plaintiff has not met the requirements of ORS 305.288 and therefore, the court cannot order a change in valuation for any tax year other than 2001-2002.

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 May, 2002.

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 TANNER ON MAY 22, 2002 . THE COURT FILED THIS DOCUMENT ON MAY 22, 2002.