

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JAMES STEVENSON and RACHEL STEVENSON,)
)
)
Plaintiffs,) No. 020089A
)
v.)
)
CLACKAMAS COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed April 24, 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 of the property described as Account No. 00396547 was, as stipulated for the 2001-02 tax year:

Land:	\$ 202,490
Improvements:	<u>\$ 42,510</u>
Total:	\$ 245,000

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 ORS 311.812.

Dated this ____ day of May, 2002.

SCOT A. SIDERAS
PRESIDING 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 SCOT A. SIDERAS ON MAY 28, 2002. THE COURT FILED THIS DOCUMENT ON MAY 28, 2002.