

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

HEATHER FISHER,	)	
	)	
Plaintiff,	)	No. 020138A
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

Ms. Fisher has appealed the assessed value, for the 2001-02 tax year, of a mobile home identified by Account No. 4112072. During the course of this proceeding discussions between Lane County and Ms. Fisher lead them to conclude that the real market value of this mobile home for the period at issue was its sales price of \$3,500. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the real market value of this property was, as stipulated for the 2001-02 tax year:

Land:	\$---
Improvements:	<u>\$3,500</u>
Total:	\$3,500

IT IS FURTHER ADJUDGED AND DECREED 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 July, 2002.

---

SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON JULY 12, 2002.  
THE COURT FILED THIS DOCUMENT ON JULY 12, 2002.**