

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

RED LION INNS OPERATING LP, )  
 )  
 Plaintiff, ) No. 020139B  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed October 7, 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 values of the property described as Account Nos. 1114261 and 0188258 were, as stipulated for the 2001-02 tax year:

Account No. 1114261

Land:	\$ 1,385,570
Improvements:	\$ <u>500</u>
Total:	\$ 1,386,070

Account No. 0188258

Land:	\$ 5,318,262
Improvements:	\$ <u>500</u>
Total:	\$ 5,318,762

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IT IS FURTHER DECIDED that Defendant shall correct the assessment and tax  
DECISION OF STIPULATION CASE NO. 020139B

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 October, 2002.

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JEFF MATTSON  
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 JEFF MATTSON ON OCTOBER 24, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 24, 2002.**