

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

C. GABRIEL WHELAN and MARY A. WHELAN,	)	
	)	
	)	
Plaintiffs,	)	No. 020177D
	)	
v.	)	
	)	
LINCOLN COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF DISMISSAL</b>

This matter is before the court on Plaintiffs' oral Motion to Dismiss, made by Mr. C. Gabriel Whelan at the case management conference held on Monday, May 13, 2002.

During the conference, Mr. Terry Wylie, Appraiser, explained Oregon's property tax system. Mr. Wylie explained that even if the parties agreed that the 2001-2002 real market value of Plaintiffs' land is no more than \$66,900, Plaintiffs' property taxes would not be reduced because the assessed value of Plaintiffs' property is \$57,810.

After considering Plaintiffs' oral motion, the court finds the case should be dismissed. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this \_\_\_\_ day of May, 2002.

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JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
MAY 24, 2002. THE COURT FILED THIS DOCUMENT ON MAY 24, 2002.**