

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

VINTAGE HOTELS, INC. and CARL JOHNSON,	)	
	)	
Plaintiffs,	)	No. 020196E
	)	
v.	)	
	)	
JOSEPHINE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF STIPULATION</b>

This matter is before the court upon the written stipulation of the parties filed November 25, 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 the following Account Nos. were, as stipulated for the 2001-02 tax year:

Account No. R312966		Account No. R312978	
Land:	\$ 520,230	Land:	\$ 494,130
Improvements:	<u>\$ 1,058,910</u>	Improvements:	<u>\$ 1,947,540</u>
Total:	\$ 1,579,140	Total:	\$ 2,441,670
Account No. R312984		Account No. R312985	
Land:	\$ 64,540	Land:	\$ 68,420
Improvements:	<u>\$ 394,460</u>	Improvements:	<u>\$ 67,580</u>
Total:	\$ 459,000	Total:	\$ 136,000
Account No. R312987			
Land:	\$ 327,280		
Improvements:	<u>\$ 462,290</u>		
Total:	\$ 789,570		

IT IS FURTHER DECIDED that Defendant 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 December, 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 DECEMBER 17, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 17, 2002.**