

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

PAUL CARNEY, PRESIDENT, PAUL R. )  
CARNEY, INC, )  
 )  
Plaintiffs, ) No. 020283C  
 )  
v. )  
 )  
WASHINGTON COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION**

This matter is before the court upon the agreement of the parties to reduce the value of six undeveloped lots purchased by Plaintiff in 2001. During the August 14, 2002, case management conference, the parties agreed the value of each lot should be reduced from \$75,000 to \$67,500. 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 identified as Washington County Assessor's Account Nos. R-2094844, R-2094846, R-2094847, R-2094848, R-2094849, R-2094850 was \$67,500 for tax year 2001-2002.

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 August, 2002.

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DAN ROBINSON  
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 DAN ROBINSON ON**

**AUGUST 27, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 27, 2002.**