

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

DAVID L. SHOEMAKER and LORRIE G. )  
SHOEMAKER, )  
 ) No. 020311E  
Plaintiffs, )  
 )  
v. )  
 )  
MULTNOMAH COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference on June 11, 2002. Lorrie G. Shoemaker appeared on behalf of Plaintiffs. Paul Heine appeared on behalf of Defendant. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the 1999-2000 and 2000-01 real market value of the property described as Account No. R322564 was \$335,000;

IT IS FURTHER DECIDED that the 1998-99 tax year is dismissed as being outside the court's jurisdiction under ORS 305.288; and

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 June, 2002.

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COYREEN R. WEIDNER  
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 COYREEN R. WEIDNER ON  
DECISION OF STIPULATION CASE NO. 020311E**

**JUNE 24, 2002. THE COURT FILED THIS DOCUMENT ON JUNE 24, 2002.**