

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

GARY WINDHEIM and KAREN WINDHEIM, )  
 )  
Plaintiffs, ) No. 020314A  
 )  
v. )  
 )  
DESCHUTES COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on September 9, 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 value of the property described as Account No. 181172 was, as stipulated for the 2001-02 tax year:

Land:	\$138,780
Improvements:	<u>\$138,500</u>
Total:	\$277,280

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 September, 2002.

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SCOT A. SIDERAS  
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 SCOT A. SIDERAS ON SEPTEMBER 30, 2002. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 30,**

**2002.**