

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

PARKER HANNIFIN,)
)
 Plaintiff,) No. 020338A
)
 v.)
)
 LANE COUNTY ASSESSOR and)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendants.) **DECISION**

Parker Hannifin appealed the assessment of Lane County property, identified by Account Nos. 5076060, 1081197, and 3049595, for the 2001-02 tax year. Parker Hannifin chose to withdraw Account Nos. 5076060 and 1081197.

As to Account No. 3049595, the Department of Revenue has moved to dismiss, asserting that Parker Hannifin's basis for relief is the contention that the unit of property, for purposes of calculating maximum assessed value under Measure 50, is separated between land and improvements, and does not run to all the property in the tax account. Calculating distinct maximum assessed values, the Department of Revenue continues, for land and improvements is contrary to the Oregon Supreme Court's decision in *Flavorland Foods v. Washington County Assessor*, ____ Or ____, ____ P3d ____ (September 19, 2002).

Parker Hannifin has not responded to the Department of Revenue's motion. The court agrees that *Flavorland Foods* stands for the proposition cited by the agency. As the Department of Revenue's description of the factual basis of Parker Hannifin's appeal is uncontroverted, the application of *Flavorland Foods* to this case leads to the conclusion this matter should be dismissed.

IT IS THE DECISION OF THIS COURT that the Department of Revenue's motion is granted. This appeal is dismissed.

Dated this _____ day of November, 2002.

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 NOVEMBER 26, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 26, 2002.