

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

DAVID A. EMAMI, )  
 )  
 Plaintiff, ) TC-MD 020532C  
 )  
 v. )  
 )  
 LINCOLN COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties made during the mediation session held February 14, 2003. Because the parties are in agreement, the case is ready for decision.

For the 2002-03 tax year, there were five accounts under discussion: R232164, R236874, R516968, R500244, and R516222. The parties agree that the total real market value was \$2.8 million. Defendant agreed to recommend that total to the Lincoln County Board of Property Tax Appeals.

For the 2001-02 tax year, there were four accounts under discussion: R232164, R236874, R500244, and R516222. The parties agree that the total real market value was \$3.4 million.

Further, the parties expressly agreed that these corrections will impact real market value increases for future years reflecting only actual value added and not simply costs of repairs. Now, therefore,

IT IS THE DECISION OF THIS COURT that the values of the property described above were, as stipulated for the 2001-02 tax year:

Real Market Value Total: \$3,400,000

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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.

Dated this \_\_\_\_ day of March, 2003.

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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 MARCH 20, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 20, 2003.**