

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Small Claims  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT  
03 FEB 13 AM 10:25

K. RONN BALLESTEROS, )  
)  
Plaintiff, )  
) No. 020466C  
v. )  
) **DECISION AND JUDGMENT**  
LANE COUNTY ASSESSOR, ) **OF STIPULATION**  
)  
Defendant. )

This matter is before the court upon the written stipulation of the parties filed on February 4, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. 1204179 was, as stipulated for the 2001-02 tax year:

Land .....	\$	35,770
Improvements ...	\$	<u>109,230</u>
Total .....	\$	145,000

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 13<sup>th</sup> day of February 2003.

Dan Robinson  
Dan Robinson  
Magistrate

DECISION AND JUDGMENT OF STIPULATION  
Case No: 020466C