

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

LETICIA YNIGUEZ,)
)
 Plaintiff,) No. 020615B
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

A case management conference was held on June 3, 2002. This appeal concerns the 2001-02 assessment of a mobile home identified in Defendant's records as Account No. M492091.

The Multnomah County Board of Property Tax Appeals set the 2001-02 real market value at \$53,000. Plaintiff timely appealed to this court. Her Complaint - at Section 4 - states "Plaintiff(s) requests the following relief: lower the Market Value to \$30,000.00." No other relief is requested.

At the case management conference, Defendant's representative agreed to that precise reduction. The court concurs with a value correction to \$30,000.

However, at the end of that conference, Plaintiff requested that other concessions be made, including a "dismissal of property taxes [and] remove the lien & penalty fees".¹ This is beyond the only claim contained in the original written Complaint to the court. That claim has been satisfied by Defendant's stipulation and agreement. It is too late, at the case management conference, and after the value agreement, to add other subsidiary claims. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the Multnomah County

¹ Plaintiff's written statement filed June 10, 2002.

Assessor's real market value of Account No. M492091, for tax year 2001-02, was \$30,000. No other relief shall be granted.

IT IS FURTHER ADJUDGED AND DECREED that Defendant correct the assessment and tax rolls to reflect the above value with any refund due Plaintiff to be promptly paid with statutory interest.

Dated this _____ day of July, 2002.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON
JULY 29, 2002. THE COURT FILED THIS DOCUMENT ON JULY 29, 2002.**