IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

| TAD EVERHART, |) |
|----------------------------|---------------------------|
| Plaintiff, |)) TC-MD 020651C |
| V. |) |
| MULTNOMAH COUNTY ASSESSOR, |) |
| Defendant. |) DECISION OF STIPULATION |

This matter is before the court upon the written stipulation of the parties filed

January 29, 2003. 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 R303230 was, as stipulated for the 2001-02 tax year:

| Land: | \$ 69,710 |
|-------------------------|-------------------|
| Improvements: | <u>\$ 193,120</u> |
| Total: | \$ 262,830 |
| Maximum Assessed Value: | \$ 181,670 |
| Assessed Value: | \$ 181,670 |

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 February, 2003.

DAN ROBINSON 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.

DECISION OF STIPULATION TC-MD 020651C

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON FEBRUARY 28, 2003. THE COURT FILED THIS DOCUMENT ON FEBRUARY 28, 2003.