

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ELINOR WILEY,)	
)	
Plaintiff,)	TC-MD 020673D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on January 16, 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 and assessed value of the property described as Account R324933 were, as stipulated for the 2001-2002 tax year:

Land:		\$111,890
Improvements:		<u>\$300,000</u>
Total:		\$411,890 ¹
Assessed Value:		\$411,890

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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 pursuant to ORS 311.806 and ORS 311.812.

Dated this ____ day of February, 2003.

JILL A. TANNER
PRESIDING 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 JILL A. TANNER ON FEBRUARY 19, 2003. THE COURT FILED THIS DOCUMENT ON FEBRUARY 19, 2003.