

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MARY-LE AKERSON and MICHAEL)
GEMMET ET AL.,)
)
Plaintiffs,) No. 020687B
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

A case management conference was convened on July 26, 2002. Michael Gemmet participated for Plaintiffs. Edna Stanton represented Defendant.

This concerns residential property identified in the Multnomah County tax records as Account No. R268536. Mary-Le Akerson owned the property on the respective assessment dates for the 1999-2000 and 2000-2001 tax years. Michael Gemmet owned the property for the 2001-02 tax year. Both of these individuals signed the appeal filed with this court on April 29, 2002. Relief is requested for all three of these tax years.

Defendant agrees that the real market value of the property was excessive for all of these periods. She recommended the appropriate values be set, for each year, at a total of \$327,010, with \$117,880 allocated to land and \$209,130 to improvements. This amount was acceptable to Plaintiffs. After a full review, the court concurs. The corrections are appropriate pursuant to ORS 305.288(1)(b).¹ Now, therefore,

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¹All references to the Oregon Revised Statutes (ORS) are to 2001.

IT IS THE DECISION OF THE COURT that corrections shall be made to the real market value of the subject property for tax years 1999-2000, 2000-2001, and 2001-02 as set forth above.

Dated this ____ day of October, 2002.

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 97310. 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 OCTOBER 3, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 3, 2002.