

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

SUSAN JERSTAD, )  
 )  
 Plaintiff, ) No. 020841B  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed September 13, 2002. 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 and assessed values of the property described as Account No. R233886 was, as stipulated for the 2001-02 tax year:

Land:	\$ 0
Improvements:	<u>\$ 86,400</u>
Total RMV:	\$ 86,400
Exceptions RMV:	\$ 0
Assessed Value:	\$ 86,400

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

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promptly paid with statutory interest pursuant to ORS 311.806 and ORS 311.812.

Dated this \_\_\_\_ day of October, 2002.

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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 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 JEFF MATTSON ON OCTOBER 11, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 11, 2002.**