

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

RONALD TURCO and JOANNE TURCO,)	
)	
Plaintiffs,)	No. 020926C
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appealed the real market value of the subject property for tax years 1987-88 through 2000-2001. The property is a unique residential structure located at 3025 SW Bennington Drive in Portland and identified in the county assessor's records as Account No. R108630.

During the September 4, 2002, case management conference, the parties verbally agreed that the value for tax years 1999-2000, 2000-2001 and 2001-02 should be reduced to \$305,000, based on the sale of the property. The court finds the agreement to be acceptable under the facts presented and applicable law. The appeal was timely filed for the 2001-2002 tax year as provided in ORS 305.275 and ORS 305.280. The reduction for the two prior years is ordered by the court pursuant to ORS 305.288 (1). Tax years prior to 1999-2000 are not within the court's jurisdiction.

Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real value of the property described as Account No. R108630 was \$305,000 for tax years 1999-2000, 2000-2001 and 2001-02.

IT IS FURTHER DECIDED that tax years 1987-88 through 1998-99 are not within the court's jurisdiction and are therefore dismissed.

IT IS FURTHER DECIDED that the county 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 September, 2002.

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.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON SEPTEMBER 23, 2002. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 23, 2002.