

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

JO A. SHAPLAND, )  
 )  
 Plaintiff, ) No. 021190E  
 )  
 v. )  
 )  
 CLACKAMAS COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on January 27, 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 No. 01795873 was, as stipulated for the 2001-02 tax year:

Land: \$ 97,571  
Improvements: \$ 239,429  
Total: \$ 337,000

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.

**FEBRUARY 18, 2003. THE COURT FILED THIS DOCUMENT ON FEBRUARY 18, 2003.**