

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

NORMAN FRYE, )  
 )  
 Plaintiff, ) TC-MD 030103D  
 )  
 v. )  
 )  
 JACKSON COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties.

On June 3, 2003, the court received a letter from Defendant stating that Plaintiff agreed during a case management conference held on May 12, 2003, with the values determined by the board of property tax appeals (BOPTA) as set forth in BOPTA's Order dated February 13, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the real market and assessed values of the property described as Account 1-095701-2 were, as determined by the board of property tax appeals, for the 2002-2003 tax year;

Land:	\$ 50,000
Improvements:	<u>\$108,350</u>
Total:	\$158,350
Assessed Value:	\$121,920

IT IS FURTHER ADJUDGED AND DECREED 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.

Dated this \_\_\_\_ day of June, 2003.

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JILL A. TANNER

PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A TANNER ON JUNE 23, 2003. THE COURT FILED THIS DOCUMENT ON JUNE 23, 2003.**