

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

NANCY J. PETRUSICH,)	
)	
Plaintiff,)	TC-MD 030172A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	DECISION AND JUDGMENT
Defendant.)	OF STIPULATION

This matter is before the court upon the oral stipulation of the parties made during the case management conference held on April 21, 2003. The pleadings in this case are amended to conform with the agreement of the parties and ORS 305.288.¹ Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the real market value of the property described as Account R296648 was, as stipulated for the following tax years:

	2000-2001	2001-02	2002-03
Land:	\$ 73,030	\$ 75,950	\$ 78,230
Improvements:	<u>\$107,660</u>	<u>\$112,970</u>	<u>\$118,820</u>
Total:	\$180,690	\$188,920	\$197,050

IT IS FURTHER ADJUDGED AND DECREED 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.

Dated this ____ day of April, 2003.

SCOT A. SIDERAS

MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
APRIL 28, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 28, 2003.**