

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

BUTTE CREEK ASSOCIATES, )  
 )  
Plaintiff, ) TC-MD 030458D  
 )  
v. )  
 )  
JACKSON COUNTY ASSESSOR, )  
 )  
Defendant. ) **CORRECTED DECISION**

On January 27, 2004, the court issued its Decision in the above-entitled matter.

On January 30, 2004, Defendant wrote to the court, requesting “that the Court amend it’s (*sic*) decision to include an ordered Specially Assessed Value (SAV).”

In its Decision, the court incorrectly labeled its conclusion of value as real market value. That was a clerical error. The court’s Decision clearly identified the values at issue as specially assessed values. Further, the court’s analysis was governed by ORS 308.712(1)(a), which states that the value to be determined is the specially assessed value.

On January 30, 2004, the court received correspondence from Plaintiff. Plaintiff wrote to the court asking the court to clarify whether it “intended to adopt his [Skelte’s] cap rate of 14.18.” In its Decision, the court stated that it found “the appropriate overall capitalization rate including a property tax component and restricted use component for the subject property” to be “13.7 percent.” Although the court stated that it found Skelte’s **approach** to most closely follow its recent decision in *Wilsonville Heights Assoc. Ltd. v. Dept. of Rev.*, 17 OTR 139 (2003), the court did not adopt Skelte’s determination of a capitalization rate. Now, therefore,

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IT IS THE DECISION OF THIS COURT that the court's Decision entered January 27, 2004, is amended as follows: the **specialy assessed value** of Plaintiff's property identified by the Jackson County Assessor as Account 1-020614-0 for tax year 2002-03 was \$270,073.

Dated this \_\_\_\_\_ day of February, 2004.

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JILL A. TANNER  
PRESIDING MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 JILL A. TANNER ON FEBRUARY 3, 2004. THE COURT FILED THIS DOCUMENT ON FEBRUARY 3, 2004.**