## IN THE OREGON TAX COURT MAGISTRATE DIVISION Small Claims Property Tax

JEFFREY KNAPP and CATHY KNAPP,	)
Plaintiffs,	) TC-MD 030646C
v.	)
TILLAMOOK COUNTY ASSESSOR,	)
Defendant.	<ul><li>DECISION AND JUDGMENT</li><li>OF DISMISSAL</li></ul>
This matter is before the court on Plaintiffs	s' oral motion to dismiss, made at the
September 4, 2003, case management conferer	nce. Plaintiffs' appeal was based on a
belief that the purchase price always equates wit	h market value. Plaintiffs acknowledge
there was a discount for purchasing two condom	iniums from the same owner in a single
transaction. After some questioning by Defenda	nt, and upon being informed the purchase
price is not necessarily determinative of market v	value,1 Cathy Knapp, who appeared for
Plaintiffs, indicated they no longer wished to chal	lenge the value on the roll, as reduced by
the county board of property tax appeals.	
Plaintiffs have essentially withdrawn their	appeal and the court finds the case should
be dismissed. Now, therefore,	
IT IS ADJUDGED AND DECREED that t	his matter be dismissed.
Dated this day of September, 2003	
	DAN ROBINSON
	MAGISTRATE
THIS DOCUMENT WAS SIGNED BY MAGIST	RATE DAN ROBINSON ON

<sup>&</sup>lt;sup>1</sup> That rule has been stated by the Oregon Supreme Court in *Kem v. Dept. of Rev.*, 267 Or 111, 115, 514 P2d 1335 (1973), and other opinions of that and other courts in Oregon.

SEPTEMBER 10, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 10, 2003.