

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ROBERT EUGENE KOBS and MARYANN )  
CAROLYN KOBS, )  
 )  
Plaintiffs, ) TC-MD 030961A  
 )  
v. )  
 )  
MARION COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION**

Plaintiffs have appealed the assessment of their manufactured home, identified by Account M320478, for the 2002-03 tax year. Robert Kobs appeared and made Plaintiffs' arguments. Defendant was represented by Jeff Procter, of its staff.

**I. STATEMENT OF FACTS**

Plaintiffs' manufactured home is located in Prairie Village. For the year at issue it is assessed at a value of \$48,950. In the course of refinancing their residence, Plaintiffs contacted mortgage lenders. Those lenders referenced values for the home in the range of \$19,000 to \$27,456.

Defendant presented seven sales from within Plaintiffs' park. Those transactions occurred between April 2001 and October 2002 at prices between \$38,000 and \$64,920. That information was taken from transactions verified by the purchasers.

Plaintiffs' response was to testify that, while the purchasers may have verified the transactions with Defendant, at least one of these buyers (M320803, in Space 25) has since repudiated their purchase price, and that in two of the sales presented by Defendant the properties are now empty, abandoned by their buyers. Defendant's rebuttal was that, even if this is so, three properties (M321851, in Space 2; M320802, in Space 7; and

M321852, in Space 20) sold at prices between \$55,995 and \$64,942.

For the 2003-04 tax year, the subject property has been assigned a real market value on the roll of \$40,630.

## II. ANALYSIS

There are two lines of analysis presented by the evidence in this appeal. The first is the weight of the proofs presented. The court does not doubt Plaintiffs when they spoke of what they saw, and what others told them. However, the court finds the detailed information provided by Defendant, with verification from the purchasers, to be the most persuasive, especially as Plaintiffs were assessed at values 15 percent and 30 percent less than the higher end of the range.

The second line of analysis presented by the evidence in this appeal is that the market appears to be marked by homeowners bailing out of their residences to escape the associated debt at the same time that purchasers, attracted to homes with amenities in place and set up in attractive parks, are willing to pay higher prices. There is no dispute that the value of manufactured homes is falling. The court notes the roll value between the year at issue and the next fell by 17 percent. While it is a more difficult decision than the preceding analysis might indicate, the conclusion of the court is that on the assessment date in question (January 1, 2002) the real market value of the subject property was within the range of value contemplated on the roll.

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### III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is denied.

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

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SCOT A. SIDERAS  
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 SCOT A. SIDERAS ON NOVEMBER 26, 2003. THE COURT FILED THIS DOCUMENT ON NOVEMBER 26, 2003.**