

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROBERT DAVIDSON)	
and JANETT M. DAVIDSON,)	
)	
Plaintiffs,)	TC-MD 040003A
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

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

Plaintiffs appealed their mobile home's real market value of \$35,663, identified by Account M132876, for the 2002-03 tax year. In its Answer, Defendant agreed with Plaintiffs and presented \$35,290 as the best estimate of the property's value.

Plaintiffs, in an oral remark made to a member of the court staff, agreed with Defendant's Answer. However, Plaintiffs have not filed a statement to that effect with the court. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of the property described as Account M132876 for the 2002-03 tax year was \$35,290.

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IT IS FURTHER DECIDED 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 2004.

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 APRIL 13, 2004. THE COURT FILED THIS DOCUMENT ON APRIL 13, 2004.