

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

JEFFREY LIM, )  
 )  
 Plaintiff, ) TC-MD 040847B  
 )  
 v. )  
 )  
 CLACKAMAS COUNTY ASSESSOR, )  
 ) **DECISION and JUDGMENT OF**  
 Defendant. ) **STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the telephonic case management conference held September 16, 2004. At that time, Plaintiff orally amended his complaint to include only the 2003-04 tax year. Because the parties are in agreement, the case is ready for judgment<sup>1</sup>. Now, therefore,

IT IS ADJUDGED that the real market value of the property described as Account 01488811 is \$23,000, as stipulated for the 2003-04 tax year; and

IT IS FURTHER ADJUDGED that the county 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 September 2004.

\_\_\_\_\_  
JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON SEPTEMBER 27, 2004. THE COURT FILED THIS DOCUMENT SEPTEMBER 27, 2004.**

<sup>1</sup> In its Answer filed July 2, 2004, Defendant motioned the court to dismiss Plaintiff's appeal. The court will consider Defendant's motion to dismiss moot.