

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

LIVING ENRICHMENT CENTER	)	
PROPERTIES, LLC,	)	
	)	
Plaintiff,	)	TC-MD 050013A
	)	
v.	)	
	)	
CLACKAMAS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff appealed the assessment of property, identified as Account 01564774, for the 2004-05 tax year.

On March 17, 2006, Magistrate Scot Sideras issued an Order Denying Motion for Summary Judgment and Granting Cross-Motion for Summary Judgment (Order). In response to the court's Order, Plaintiff wrote to the court, stating in a letter dated April 17, 2006, that the court incorrectly identified the issue raised by Plaintiff and failed to address another issue. Defendant did not respond to Plaintiff's letter. On May 23, 2006, Magistrate Scot Sideras left the court. Prior to his departure, Magistrate Sideras did not respond to Plaintiff's letter.

After carefully considering the status of the proceedings in this case, the court concludes that Magistrate Sideras' Order, filed March 17, 2006, is hereby incorporated into this Decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's Motion for Summary Judgment is denied; and

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///  
  
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IT IS FURTHER DECIDED that Defendant's Cross-Motion for Summary Judgment is granted.

Dated this \_\_\_\_\_ day of June 2006.

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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 Presiding Magistrate Jill A. Tanner on June 15, 2006. The Court filed and entered this document on June 15, 2006.***