

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

YAMHILL COUNTY ASSESSOR,)	
)	
Plaintiff,)	TC-MD 090710B
)	
v.)	
)	
JOHNSON LIVING TRUST,)	
RALPH AND NORMA JOHNSON)	
TRUSTEES,)	
)	
Defendants.)	DECISION

Plaintiff appeals the Yamhill County Board of Property Tax Appeals Order, dated March 18, 2009, reducing the 2008-09 real market value of land identified as Account 541762 (subject property; also referred to as Lot 23). A trial was held before Magistrate Jeffrey S. Mattson in the Oregon Tax Courtroom on August 26, 2010. Jodi Bradley (Bradley), Appraiser II, Yamhill County Assessment and Taxation, and Oregon certified appraiser, and Ron Graper (Graper), Chief Appraiser, Yamhill County Assment and Taxation, appeared and testified on behalf of Plaintiff. Brett Veatch (Veatch), Real Estate Broker, appeared and testified on behalf of Defendants. Wayne M. Richards (Richards), MAI, SRA, testified on behalf of Defendants.

Plaintiff's Exhibits 1 through 9, 11, and 12 were admitted without objection. Defendants' Exhibits A through PP were admitted without objection. Defendants submitted Exhibits QQ through WW as rebuttal evidence.

Plaintiff appealed the Yamhill County Board of Property Tax Appeals Orders, dated March 18, 2009, reducing the 2008-09 real market value of 37 parcels owned by Defendants. Those appeals are TC-MD No 090691B through TC-MD No 090727B and were heard together

at the above referenced trial. The court's decision for the other 36 appeals is identical to the Decision in case TC-MD No 090691B, except for the account and lot number. The court's Decision in TC-MD No 090691B is hereby incorporated into this Decision.

After careful consideration of the testimony and evidence, as set forth in the Decision issued in TC-MD No 090691B, the court concludes that Plaintiff failed to carry its burden of proof. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is denied.

Dated this ____ day of March 2011

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 March 14, 2011. The Court filed and entered this document on March 14, 2011.