

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

PIEDMONT PLAZA INVESTORS, )  
 )  
 Plaintiff, ) No. 982033B  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on February 4, 2002. 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 No. R89390-3170 was, as stipulated for the 1996-97 tax year:

Land:	\$ 237,000
Improvements:	<u>\$ 487,000</u>
Total:	\$ 724,000

IT IS FURTHER DECIDED that this appeal is reactivated.

IT IS FURTHER DECIDED 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 pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_ day of February, 2002.

\_\_\_\_\_  
SCOT A. SIDERAS  
PRESIDING MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. 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**  
DECISION OF STIPULATION CASE NO. 982033B

**FEBRUARY 8, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 8, 2002.**