

person. The appraiser made an analysis of the impact in the market place of the foreclosure process, concluding that a significant market conditions adjustment is needed to make foreclosure sales evidence reliable in determining real market value. The court finds this evidence credible and persuasive and sufficient to satisfy the burden of proof borne by the county.

The court finds that the real market value of the subject property as of January 1, 2011, was as is now shown on the assessor's value on the roll.

Counsel for the county is directed to submit an appropriate form of judgment. Now, therefore,

IT IS THE OPINION OF THIS COURT that the real market value of the subject property as of January 1, 2011, was as is now shown on the assessor's value on the roll.

Dated this ____ day of January, 2014.

Henry C. Breithaupt
Judge

THIS DOCUMENT WAS SIGNED BY JUDGE HENRY C. BREITHAUPT ON JANUARY 28, 2014, AND FILED THE SAME DAY. THIS IS A PUBLISHED DOCUMENT.