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ORDER NUMBER ) IN THE MATTER OF A REFUND TO  
 )  
 ) UNIVERSITY COMMONS-EUGENE, OR, LTD,  
 )  
 ) BY CAPSTONE DEVELOPMENT CORPORATION  
 )  
 ) IN THE AMOUNT OF \$14,090.09

WHEREAS the following property tax accounts have been charged or have paid property taxes in excess of the correct amount, as indicated, and

WHEREAS a refund of these taxes, with interest, as appropriate, should be made to University Commons-Eugene, OR, LTD by Capstone Development Corporation, now therefore be it,

ORDERED that the Lane County Departments of Assessment and Taxation and Management Services take such action as is necessary and proper to refund to University Commons-Eugene, OR, LTD by Capstone Development Corporation, the taxes and interest indicated from the unsegregated funds.

**OREGON TAX COURT – MAGISTRATE DIVISION**

**2001-2002 TAX YEAR**

Account Number 1612405	\$ 12,580.45 Tax Refund	
University Commons-Eugene, OR, LTD	1,509.64 Interest Refund	
by Capstone Development Corporation		\$ 14,090.09
ATTN: Ben Walker		
431 Office Park Drive		
Birmingham, AL 35223		
 TOTAL REFUND:		 \$ 14,090.09

DATED this \_\_\_\_\_ day of January, 2003

\_\_\_\_\_  
 Peter Sorenson, Chair  
 Lane County Board of Commissioners

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON

02 NOV 25 AM 9:14

STATE COURT ADMINISTRATOR

UNIVERSITY COMMONS - EUGENE, OR,  
LTD, BY CAPSTONE DEVELOPMENT  
CORP.,

Plaintiff,

v.

LANE COUNTY ASSESSOR,

Defendant.

BY \_\_\_\_\_

No. 020288C

**STIPULATED JUDGMENT**

This matter came before the court upon the oral stipulation of the parties. A decision was filed on September 9, 2002, affirming the agreement between the parties. No appeal was taken from that decision. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property described as Account Nos. 1612413 and 1612405 was \$11,605,000 for the 2001-02 tax year.

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and ORS 311.812.

Dated this 25<sup>th</sup> day of November, 2002.

  
DAN ROBINSON  
MAGISTRATE

STIPULATED JUDGMENT CASE NO. 020288C

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