

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

PAUL COURIER,)	
)	
Plaintiff,)	TC-MD 150314C
)	
v.)	
)	
CLATSOP COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered on October 8, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 16 C(1).

Plaintiff appeals the real market value of property identified as Account 6431 (subject property) for the 2014-15 tax year. The appeal is from an order of the county board of property tax appeals (Board). (Ptf’s Compl at 1-2.) During a telephone case management hearing held June 1, 2015, the parties agreed to a telephone trial to be heard on October 5, 2015. The court sent the parties written notice of that trial on June 2, 2015. The court’s trial notice included the following language: “Your case may be dismissed if you are not available for this proceeding.”

Plaintiff did not appear for the scheduled trial. Defendant’s representative, L. Catherine Harper, Senior Appraiser, did appear for the trial.

Plaintiff initiated the appeal and is the party seeking affirmative relief. That being the case, Plaintiff has the burden of proof and must establish an error in the record assessment by a preponderance of the evidence to prevail. *See* ORS 305.427. Plaintiff submitted no evidence

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prior to trial as required by Tax Court Rule-Magistrate Division (TCR-MD) 11 C(1)(a), and Plaintiff failed to appear at trial.

The current real market value on the assessment and tax rolls was reduced by the Board at Defendant's recommendation. Although Defendant timely submitted an appraisal report prior to trial that provided an opinion of value in excess of the roll value, Defendant did not file a complaint challenging the Board's value. *See Village at Main Street v. Dept. of Rev.*, 22 OTR 52, 57 (2015).

Under these circumstances, the court dismisses Plaintiff's appeal of the 2014-15 real market value of the subject property, Account 6431, for lack of prosecution because Plaintiff failed to appear at trial. Now, therefore,

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

Dated this ____ day of October 2015.

DAN ROBINSON
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on October 26, 2015.