

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DESCHUTES COUNTY ASSESSOR,)	
)	
Plaintiff,)	TC-MD 110366N
)	
v.)	
)	
KJT PROPERTIES LLC,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Plaintiff’s written Motion to Withdraw (Motion), filed December 1, 2011, requesting “a Decision of Dismissal pursuant to TCR 54(A)(2).” Tax Court Rule (TCR) 54 A(2) states in pertinent part that “an action shall not be dismissed at the plaintiff’s instance save upon judgment of dismissal ordered by the court and upon such terms and conditions as the court deems proper. If a counterclaim has been pleaded by a defendant prior to the service upon the defendant of the plaintiff’s motion to dismiss, the defendant may proceed with the counterclaim.”¹ As of the date of this Decision, the court has received no further communication from Defendant.

Defendant’s Answer, filed May 10, 2011, requests reductions in value for each of the Accounts appealed, as requested in the related appeal *KJT Properties v. Deschutes County Assessor*, TC-MD No 110491N. The related appeal, TC-MD No 110491N, was dismissed by this court in a Decision of Dismissal entered November 23, 2011, following a written request to withdraw filed by KJT Properties LLC, the plaintiff in that matter. After considering the matter, the court finds the case should be dismissed. Now, therefore,

¹ TCR 54 is made applicable through the Preface to the Magistrate Division Rules, which states in pertinent part, that “[i]f circumstances arise that are not covered by a Magistrate Division rule, rules of the Regular Division of the Tax Court may be used as a guide to the extent relevant.”

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of December 2011.

ALLISON R. BOOMER
MAGISTRATE PRO TEMPORE

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 Magistrate Pro Tempore Allison R. Boomer on December 14, 2011. The Court filed and entered this document on December 14, 2011.