## IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

BRYAN LAMONTAGNE,	)	
Plaintiff,	) )	TC-MD 130092D
V.	)	
MULTNOMAH COUNTY ASSESSOR,	)	
Defendant.	) )	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss for Plaintiff's failure to respond to Defendant's Motion to Make More Definite and Certain, filed April 12, 2013.

A telephone case management conference was held on April 29, 2013. Plaintiff appeared on his own behalf. Barry Dayton and Jeff Brown appeared on behalf of Defendant.

During the case management conference, Plaintiff stated that he is appealing the 2011-12 real market value of property identified as R295339. He confirmed that he purchased the property for \$340,000 and obtained a written appraisal stating a real market value of \$360,000. In his Complaint, Plaintiff requested that the court "[r]educe MAV of property to the 2010 level." Plaintiff offered no evidence to support his requested relief.

Plaintiff was to file his response to Defendant's Motion to Make More Definite and Certain no later than May 20, 2013. As of this date, Plaintiff has not filed his written response. Plaintiff has not offered any statutory authority that allows the court to adjust Plaintiff's property's maximum assessed value. Plaintiff's purchase price and appraisal support a real market value in excess of the 2011-12 tax roll real market value. Now, therefore,

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

Dated this <u>day of May 2013</u>.

JILL A. TANNER PRESIDING MAGISTRATE

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within <u>60</u> days after the date of the Decision or this Decision becomes final and cannot be changed.

This Decision of Dismissal was signed by Presiding Magistrate Jill A. Tanner on May 23, 2013. The Court filed and entered this Decision of Dismissal on May 23, 2013.