

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

SARA COGAN,	)	
	)	
Plaintiff,	)	TC-MD 130360C
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss (Motion), filed June 19, 2013, stating that Plaintiff failed to appeal “to the Board of Property Tax Appeals [(BOPTA)] under ORS 309.026” and the appeal “should be dismissed[] [under] ORS 305.275(3).” (Def’s Mot at 1.) Defendant further argues that Plaintiff’s appeal does not meet the requirements of ORS 305.288(1) because the Complaint “does [] not request a reduction in the real market value equal to or greater than 20% of the real market value on the roll” and does not meet the requirements of ORS 305.288(3) because the Complaint “does [] not allege facts showing good and sufficient cause for failure to pursue the statutory right of appeal.” (*Id.*)

Plaintiff filed her Complaint on May 23, 2013, challenging the real market value and maximum assessed value of property identified as Account R307060 (subject property) for the 2011-12 and 2012-13 tax years. A review of Plaintiff’s Complaint shows that the total real market roll value of the subject property is \$236,140 for the 2011-12 tax year and \$237,150 for the 2012-13 tax year. In her Complaint, Plaintiff requests a reduction in total real market value of the subject property to \$226,000 for both tax years.

A case management conference was held on July 8, 2013, during which the parties discussed Defendant’s Motion and Plaintiff agreed to file a written response to Defendant’s

Motion no later than July 19, 2013. As of the date of this decision, the court has not received Plaintiff's written response to Defendant's Motion.

ORS 305.275(3) states: "If a taxpayer may appeal to [BOPTA] under ORS 309.100, then no appeal may be allowed under this section."<sup>1</sup> Plaintiff appeals from a property tax statement for the residential subject property, which was appealable to BOPTA under ORS 309.100. Under certain circumstances, an appeal to this court is allowed under ORS 305.288 even if taxpayers failed to timely appeal to BOPTA. As stated in Defendant's Motion, Plaintiff does not meet the requirements for appeal under ORS 305.288 and Plaintiff has not presented any evidence suggesting a contrary conclusion. Under such circumstances, the court finds that Defendant's Motion must be granted. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is granted. The Complaint is dismissed.

Dated this \_\_\_\_ day of July 2013.

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DAN ROBINSON  
MAGISTRATE

***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 Decision was signed by Magistrate Dan Robinson on July 29, 2013. The court filed and entered this Decision on July 29, 2013.***

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2011.