

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MARIO ARMANI,	)	
	)	
Plaintiff,	)	TC-MD 100379B
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

A case management conference was held June 1, 2010. Mario Armani participated on his own behalf. Tina Burell and Dave Babcock appeared for Defendant.

I. STATEMENT OF FACTS

The subject property, identified as Account R546717, is a single-family residence located in Gresham, Oregon. For the 2009-10 tax year, Plaintiff appealed to the Multnomah County Board of Property Tax Appeals (BOPTA). The real market value (RMV) for the property was sustained at \$291,630. The maximum assessed value (MAV) was upheld at \$190,470.

Plaintiff has focused on the increase in his tax bill through the years. His Complaint asks the court to “drop the property taxes, and it should be (sic) no more than \$2000/year!” (Ptf’s Compl at 1.)

During the case management conference, Plaintiff confirmed he was seeking a decrease to \$225,000 RMV as of January 1, 2009.

II. ANALYSIS

Plaintiff seeks a reduction in the RMV from \$291,630 to \$225,000. Even if he were to receive such relief, the revised total would still lie above the Defendant's record assessed value at \$190,470. As such, no tax change would occur and there would be no refund, as confirmed by

Defendant at the conference. Therefore, there is no real tax impact to the dispute; Plaintiff is not aggrieved.

So long as the property's maximum assessed value is less than its real market value, the taxpayer is not aggrieved within the meaning of ORS 305.275. *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50, 52 (1999).

### III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that the appeal is dismissed.

Dated this \_\_\_\_\_ day of July 2010.

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JEFFREY S. MATTSON  
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 Jeffrey S. Mattson on June 28, 2010. The court filed and entered this Decision on June 28, 2010.***