

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SHARON SIMPSON-CARROLL,)	
)	
Plaintiff,)	TC-MD 101135B
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiff appeals Defendant’s disqualification of 2.00 acres from the Designated Forestland special assessment program.

A case management conference was held on October 20, 2010. Plaintiff appeared on her own behalf. Steve Nasset, Farm/Forest Appraiser, appeared on behalf of Defendant. At the conclusion of the conference, the parties agreed that the court’s decision in the above entitled matter would be made on the written evidence submitted no later than January 10, 2011, by the parties.

As of the date of this decision, Plaintiff has not filed any information in support of her appeal other than her Complaint, stating that three acres “are not being used for dwelling.” “In all proceedings before the judge or a magistrate of the tax court and upon appeal therefrom, a preponderance of the evidence shall suffice to sustain the burden of proof. *The burden of proof shall fall upon the party seeking affirmative relief.*” ORS 305.427 (2009) (emphasis added). Plaintiff must establish her claim “by a preponderance of the evidence, or the more convincing or greater weight of evidence.” *Schaefer v. Dept. of Rev.*, TC No 4530 at 2, WL 914208 (July 12, 2001) (citing *Feves v. Dept. of Rev.*, 4 OTR 302 (1971)). This court has stated that “it is not enough for a taxpayer to criticize a county’s position.” *Poddar v. Dept. of Rev.*, 18 OTR 324,

332 (2005) (quoting *Woods v. Dept. of Rev.*, 16 OTR 56, 59 (2002) (citation omitted). Plaintiff has not presented any evidence in support of her appeal. Now, therefore,

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

Dated this ____ day of January 2011.

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 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 Presiding Magistrate Jill A. Tanner on January 31, 2011. The Court filed and entered this document on January 31, 2011.