

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

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|----------------------------|---|------------------------------------|
| SAAD JAZRAWI, |) | |
| |) | |
| Plaintiff, |) | TC-MD 140234C |
| |) | |
| v. |) | |
| |) | |
| CLACKAMAS COUNTY ASSESSOR, |) | |
| |) | |
| Defendant. |) | FINAL DECISION OF DISMISSAL |

The court entered its Decision in the above-entitled matter on June 10, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on Defendant’s Motion to Dismiss (Motion) on the ground that Plaintiff failed to appeal within the 30 days required by ORS 305.280(4).

The court held a hearing for argument on Defendant’s Motion on June 2, 2014. Plaintiff was represented by Steve Groom (Groom), real estate broker. Defendant was represented by Matt Healy, appraiser, Clackamas County Assessor’s office.

A review of Plaintiff’s materials shows the Order of the Board of Property Tax Appeals (Board) was mailed to Plaintiff on February 21, 2014. The Complaint was filed on April 28, 2014. This interval is longer than the 30 days required by ORS 305.280(4), which states:

“* * * [A]n appeal to the tax court * * * from an order of a county board of property tax appeals shall be filed within 30 days after the date of the * * * mailing of the order, date of publication of notice of the order, date the order is personally delivered to the taxpayer or date of mailing of the notice of the order to the taxpayer, whichever is applicable.”¹

¹ The court’s references to the Oregon Revised Statutes (ORS) are to 2013.

Plaintiff has not presented any fact or argument which prevents the application of this statute.

The relevant facts are that the petition filed with the Board on behalf of Plaintiff included Groom's former mailing address on SE Stark Street in Portland, Oregon.² After the Board petition was filed (which was sometime in calendar year 2013) Groom went to work for a different realty firm, and his address changed. Groom did not notify the Board of his change of address. According to the statements made during the June 2, 2014, hearing before this court, and a document submitted by Plaintiff with the Complaint, the Board's Order was returned to it by the U.S. Postal Service as undeliverable. (*See* Ptf's Compl at 6.) On March 25, 2014, the Board remailed the Order to Groom's home address. (*Id.*) Plaintiff then filed his appeal with this court on April 28, 2014, approximate two and one-half months after the original mailing date of the Board's Order. As indicated above, the deadline for appealing was 30 days from the date of the mailing of the Board's Order. ORS 305.280(4).

Because Plaintiff's appeal was not timely filed, Defendant's Motion to Dismiss is granted. Now, therefore,

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² That address was Groom's mailing address when he worked for Willamette Realty Group. Groom stated during the June 2, 2014, hearing on Defendant's motion that on January 1, 2014, he changed firms, moving to Residential Realty Northwest. Groom added that the change in realty firms was "not planned."

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

The Complaint is dismissed.

Dated this ____ day of July 2014.

DAN ROBINSON
MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed.

This document was signed by Magistrate Dan Robinson on July 7, 2014. The Court filed and entered this document on July 7, 2014.