

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

WILLIAM L. SYRIOS, for the Syrios Trust,)	
)	
Plaintiff,)	TC-MD 180238N
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on its own motion to dismiss following Plaintiff’s failure to appear at two telephone proceedings.

Plaintiff first failed to appear for a telephone hearing set for June 27, 2018. Plaintiff explained that he failed to appear at that hearing because the email notice went to his “junk mail” and requested that the court send hearing notices by mail. (Ptf’s Ltr at 1, Jul 12, 2018.) The court set a second hearing for July 30, 2018, and sent Plaintiff notice by mail. Plaintiff failed to appear for the second hearing. The court sent an Order to Show Cause on August 1, 2018, allowing Plaintiff 14 days to explain why his case should not be dismissed pursuant to Tax Court Rule-Magistrate Division 21, which allows the court to enforce its directives with sanctions including dismissal.

On August 20, 2018, the court received Plaintiff’s letter explaining that the second hearing “slipped by” while he was working on an IRS tax audit. (Ptf’s Ltr at 1, Aug 20, 2018.) Plaintiff explained that the audit was “near overwhelming and paperwork intensive,” although he stated it was “not an excuse” and apologized for missing the hearing. (*See id.*)

¹ This Final Decision incorporates without change the court’s Decision, entered September 6, 2018. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

The court appreciates Plaintiff's candor and sincerity in explaining his failure to appear for the hearing on July 30, 2018. Unfortunately, Plaintiff's explanation did not identify any extenuating circumstances or other adequate cause for the failure to appear. *See, e.g., Jarmin v. Dept. of Rev.*, TC-MD 180089G, 2018 WL 3302753 (Jul 5, 2018) (dismissing appeal where taxpayers' representative missed a second hearing due, in part, to his "heavy post-tax-season workload"). The court dismisses this case without prejudice, meaning that Plaintiff is free to file a new appeal within the time permitted by statute. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's Complaint is dismissed.

Dated this ____ day of September 2018.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was signed by Magistrate Allison R. Boomer and entered on September 25, 2018.