

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

CHARMAINE S. COLEMAN )  
and ANDREW A. COLEMAN, )  
 )  
Plaintiffs, ) TC-MD 120048N  
 )  
v. )  
 )  
MULTNOMAH COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on Defendant’s Motion to Dismiss (Motion), filed March 6, 2012, stating that Plaintiffs 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).” Defendant further argues that Plaintiffs’ 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.”

A case management conference was held with Presiding Magistrate Tanner on March 21, 2012, during which the parties discussed Defendant’s Motion and Plaintiffs agreed to file a written response to Defendant’s Motion postmarked no later than April 23, 2012. Plaintiff Charmaine Coleman telephoned the court on April 25, 2012, and stated she had attempted to fax documents to the court on April 24, 2012. Plaintiffs were required to file a written response by April 23, 2012. As of the date of this decision, the court has not received Plaintiffs’ written response as required by the court.

///

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> Plaintiffs appeal from a property tax statement for residential property identified as Account R134315, 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, Plaintiffs do not meet the requirements for appeal under ORS 305.288 and Plaintiffs have 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 April 2012.

---

ALLISON R. BOOMER  
MAGISTRATE PRO TEMPORE

***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 Magistrate Pro Tempore Allison R. Boomer on April 25, 2012. The Court filed and entered this document on April 25, 2012.***

---

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