

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JAMES HASTY and ALISON HASTY,)	
)	
Plaintiffs,)	TC-MD 120511C
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiffs appealed the real market value of property identified in the Multnomah County Assessor’s records as account R219157 (subject property) for the 2011-12 tax year. A trial by telephone was scheduled in the above-entitled matter, to be held November 26, 2012, at 9:00 a.m. Plaintiff James Hasty (Hasty) appeared on behalf of Plaintiffs. Defendant was represented by Barry Dayton and Doug Brown, appraisers with the Multnomah County Assessor’s office.

At the case management conference, held August 13, 2012, the court discussed with the parties the applicable exhibit exchange deadlines and pertinent Tax Court rules.

At the time scheduled for trial, Defendant informed the court the exhibits received from Plaintiffs were transmitted by email as a PDF attachment; Defendant noted that portions of each page of the PDF were “cut off, thereby depriving Defendant of the opportunity to review [Plaintiffs’] exhibits in preparation for trial.” As a result, the court excluded Plaintiffs’ evidence for failure to follow Tax Court Rule-Magistrate Division 10 C, which states, in part, “[e]ach party shall provide the court and the other party with copies of all exhibits to be introduced into evidence in support of that party’s case.”

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Hasty requested the court reschedule the trial for a future date to afford Plaintiffs the opportunity to remedy the deficiency in their exhibits. The court denied Hasty's request.

Because Plaintiffs failed to comply with the court's rules regarding the proper exchange of exhibits, the court excluded Plaintiffs' evidence and the scheduled trial was not held. Without evidence of value, the court cannot make a well-reasoned determination of the real market value of Plaintiffs' property as of the assessment date. Hasty attempted to criticize Defendant's value report, which had not yet been offered or introduced into evidence (because the trial had not been officially convened), and, after hearing from Defendant on the matter, the court instructed Hasty to cease with his critique of that report.

The court concludes that Plaintiffs' appeal must be dismissed for failure to present the case on the day of trial. Now, therefore,

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

Dated this ____ day of November 2012.

DAN ROBINSON
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 Magistrate Dan Robinson on November 27, 2012. The Court filed and entered this document on November 27, 2012.