

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MARK HAIXING GUO,	)	
	)	
Plaintiff,	)	TC-MD 130047C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on its own motion to dismiss this case for lack of prosecution.

On February 14, 2013, Plaintiff filed his Complaint challenging the real market value of property identified in the Multnomah County Assessor’s records as Account R255446 for the 2012-13 tax year. Plaintiff named only the Department of Revenue (Department) as Defendant. The Department filed a Motion to Dismiss (Motion) on February 27, 2013, stating Plaintiff “failed to name the proper defendant in this case \* \* \* [and] has failed to appeal from an order of the property tax appeals \* \* \*.” (Def’s Mot to Dismiss at 1.)

The court discussed the Department’s Motion with the parties during the initial case management conference, held by telephone on March 19, 2013.

The court subsequently issued an Order on April 5, 2013, denying the Department’s Motion. The Order required Plaintiff to file an amended complaint with the court and to serve a copy on the county assessor within 14 days. The Order stated that failure to comply with the 14-day deadline might result in dismissal of Plaintiff’s appeal.

As of the date of this decision, Plaintiff has not filed an amended complaint or otherwise communicated with the court. As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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

Dated this \_\_\_\_ day of April 2013.

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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 Decision of Dismissal was signed by Magistrate Dan Robinson on April 26, 2013. The Court filed and entered this Decision of Dismissal on April 26, 2013.***