

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

UGM PARTNERS aka Thomas Mann Bldg.,	)	
	)	
Plaintiff,	)	
	)	No. 000118D
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

This matter came before the court on defendant's Motion to Dismiss, received March 23, 2000, in its Answer, requesting that the Complaint be dismissed.

A case management conference was held in the above-entitled matter on Tuesday, May 23, 2000. Mrs. Madonna Rieke appeared on behalf of plaintiff.

Mr. Richard Sanderman, Appraiser, appeared on behalf of defendant.

During the conference, Mr. Sanderman stated that he had reviewed the appraisal information submitted by plaintiff and agreed that the real market value of the subject property is \$1,200,000 for tax year 1999-00. Mr. Sanderman stated that if the real market value of the property is reduced to \$1,200,000 plaintiff will receive a small tax refund because the account is subject to Measure 5 compression. However, Mr. Sanderman stated that plaintiff failed to appeal to the Board of Property Tax Appeals and this matter must be handled by the Oregon Department of Revenue (Department). Mrs. Rieke stated that they failed to appeal to the Board of Property Tax Appeals because the appraisal information was not received prior to the appeal

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deadline. The court informed Mrs. Rieke that plaintiff's failure to make a timely appeal did not meet the statutory good and sufficient cause requirement. ORS 305.288.

Mr. Sanderman gave Mrs. Rieke information about how to appeal to the Department. He stated that the county will submit a stipulated agreement to the Department after Mrs. Rieke makes the proper filing. Mrs. Rieke stated that she would request review by the Department. The court informed the parties that it would grant defendant's Motion to Dismiss. Now, therefore;

IT IS THE DECISION OF THE COURT that the above-entitled matter be dismissed.

Dated this \_\_\_\_\_ day of June, 2000.

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JILL A. TANNER  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JILL A. TANNER ON JUNE 5, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 5, 2000.**