IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT

Property Tax

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SIDNEY F. HUNT and S. INGRID AMIRAULT)	
Plaintiffs,)	No. 000205C
V.)	
MULTNOMAH COUNTY ASSESSOR,)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on defendant's Motion to Dismiss. A case management conference was convened on May 18, 2000. S. Ingrid Amirault participated for plaintiffs. Mike Trojan represented defendant.

Plaintiffs seek a reduction in the 1999-00 real market value from \$203,200 to \$189,900. This amount corresponds to their purchase price from September of 1999. Even if plaintiffs were to receive such a correction, the revised total would still lie above the defendant's record assessed value at \$158,580. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute; plaintiffs are not aggrieved.

So long as the property's maximum assessed value is less than its real market value, the taxpayer is not aggrieved within the meaning of ORS 305.275.

Parks Westsac L.L.C. v. Dept. of Rev., ___ OTR ___ (1999). Under post-Measure 50 law, there is no real requirement that assessments be uniform or that adjacent properties pay similar amounts of real property taxes.

After considering the record, the court concludes that the case must be		
dismissed. Now, therefore,		
IT IS THE DECISION OF THE COURT that the appeal is dismissed.		
Dated this day of May, 2000.		
JEFF MATTSON 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 JEFF MATTSON ON MAY 26, 2000. THE COURT FILED THIS DOCUMENT ON MAY 26, 2000.