

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

RODNEY A. AND CATHY D. SMITH,	)	
	)	
Plaintiffs,	)	
	)	No. 000220D
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	<b>DECISION AND JUDGMENT</b>
Defendant.	)	<b>OF DISMISSAL</b>

Plaintiffs appeals the 1999-00 real market value of their property described as Multnomah County Assessor's Account No. R242596.

A case management conference was held in the above-entitled matter on Tuesday, May 23, 2000, at 11:30 a.m. Mr. I. G. Voth appeared on behalf of plaintiffs. Mr. Bob Alcantara appeared on behalf of defendant.

During the conference, the parties discussed the Oregon property tax system which was changed for tax years beginning July 1, 1997. Plaintiffs alleged in their Complaint that the real market value of their property is no more than the purchase price of \$128,500. The real market value as determined by the board of property tax appeals on March 3, 2000, was \$138,000. Plaintiffs appealed because they believe that the real market value of their property was overstated and requested that the tax roll be changed for tax year 1999-00. It was explained to Mr. Voth that the 1999-00 assessed value was \$110,750, which was the amount used to compute plaintiffs' property taxes. The court explained that a reduction in the 1999-00 real market value of the property would not

change the 1999-00 assessed value and the amount of plaintiffs' property taxes.

Mr. Voth stated that plaintiffs are not appealing the assessed value or the amount of their property tax, but are concerned that the property tax system would change in the future and real market value would be used for taxable value. The Regular Division of the Tax Court recently held that “[i]n requiring taxpayers be ‘aggrieved’ under ORS 305.275, the legislature intended that the taxpayer have an immediate claim of wrong.” *Kaady v. Dept of Rev*, \_\_\_ OTR \_\_\_ (March 30, 2000). The court concluded that the legislature “did not intend that taxpayers could require the expenditure of public resources to litigate issues that might never arise.” *Id.* In this case, if the court agreed with plaintiffs that the 1999-00 real market value of their property is overstated and the real market value is no more than \$128,500, plaintiffs’ assessed value would not change and therefore, plaintiffs are not aggrieved. See *Parks Westsac L.L.C. v. Dept. of Rev.*, \_\_\_ OTR \_\_\_ (1999).

The court advised the parties that it would dismiss plaintiffs’ appeal.

IT IS HEREBY ADJUDGED AND DECREED that the above-entitled matter be dismissed.

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

---

JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
MAY 31, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 1, 2000.**