

According to the property tax statement submitted by Ms. Nixon, the real market value of her property in 1998-99 was \$74,840 which is more than the 1999-00 assessed value of \$70,857. Even if the court agreed with Mr. Cocciolo that the real market value of plaintiff's property was \$74,840 for tax year 1999-00, there is no indication that the assessed value of plaintiff's property would be reduced to less than the current roll value of \$70,857. However, the court does not agree with Mr. Cocciolo because by failing to include any evidentiary support for his opinion the court is not persuaded that "the facts asserted are more probably true than false." *Cook v. Michael*, 214 Or 513, 527, 330 P2d 1026 (1958).

Ms. Nixon submitted no other evidence to support her appeal. The burden is on plaintiff to prove, by a preponderance of the evidence, that she is entitled to the relief requested. ORS 305.427. "Preponderance of the evidence means the greater weight of evidence, the more convincing evidence." *Feves v. Dept. of Rev.*, 4 OTR 302, 312 (1971). Plaintiff's minimal evidence (the total square feet of her property and a broker's opinion that the value of the property has not appreciate significantly from the prior year) does not answer the question of the real market value of plaintiff's property as defined in ORS 308.205(1)¹ which reads:

"Real market value of all property, real and personal, means the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year."

The court looks for arm's length sales transactions of property similar in size, age, and location to plaintiff's property in order to determine the real market value. The court advised plaintiff in its letter dated June 20, 2000, that plaintiff should submit evidence

¹ All references to the Oregon Revised Statutes are to the 1997 Replacement Part.

including an appraisal or comparable sales data to the court. Plaintiff has not provided the court with sufficient evidence to support her allegations. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that plaintiff's appeal is denied.

Dated this _____ day of August, 2000.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON AUGUST 10, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 10, 2000.