

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

GEORGE J. JR. AND JOANN O. VENNES,)
)
 Plaintiffs,) No. 000242D
)
 v.)
)
 WASHINGTON COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

Plaintiffs appeal the real market value of their land for tax year 1999-2000.

A case management conference was held on Monday, August 7, 2000. Mr. George Vennes represented plaintiffs. Mr. Tony Rosatti, Residential Supervisor, 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. During the conference, Mr. Vennes informed the court that he believes the real market value of his land is no more than \$128,380. Plaintiffs appealed because they believed that the value of their land was overstated and they wanted to have the tax roll changed. It was explained to plaintiffs that the assessed value, not real market value, was the amount used to compute their 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 their property taxes unless the real market value was less than the assessed value. Plaintiffs' estimate of their real market value (land and improvements \$300,000) for the 1999-2000 year was more than the assessed value (\$296,170). According to Mr. Rosatti, there would be no reduction in plaintiffs' property taxes. The court has previously held in similar cases that it has not been presented with a justiciable controversy and

must dismiss the case. *Avis v. Washington County Assessor*, OTC-MD No. 981626 (September 24, 1998) (Order). Further, 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 advised the parties that it would dismiss plaintiffs’ appeal. Now, therefore;

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

Dated this _____ day of August, 2000.

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 AUGUST 18, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 18, 2000.