

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

RIGOBERTO H. AND DEBRA L. TORRES,)	
)	
Plaintiffs,)	No. 000271D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

A case management conference was converted to a trial in the above-entitled matter on Wednesday, June 28, 2000. Rigoberto and Debra Torres appeared on their own behalf. Mr. Mike Cunningham, Appraiser, 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. Mr. Cunningham stated that according to the county's records plaintiffs purchased the property in August 1998 for \$216,000. Ms. Torres agreed. Plaintiffs stated in their Complaint that a recent appraisal valued their property at \$231,000. The 1999-00 real market value as stated on plaintiffs' property tax statements was \$245,900. It was noted that plaintiffs' 1999-00 assessed value was \$178,970, which was the amount used to compute plaintiffs' property taxes. The court explained that a reduction in the 1999-00 real market value of plaintiffs' property likely would not change the 1999-00 assessed value and the amount of plaintiffs' property taxes.

The parties agreed to set a date when Mr. Cunningham can view the property. The parties will discuss the tax year 2000-2001 real market value of plaintiffs'

property. Mr. Cunningham will call plaintiffs to set a date after he returns to work in late July.

During the conference, the court explained that it would dismiss plaintiffs' appeal. 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). In this case, plaintiffs' purchase price and recent appraisal were more than the 1999-00 assessed value stated on the tax assessment roll and therefore plaintiffs are not aggrieved. The court further explained to plaintiffs that because they did not file an appeal with the board of property tax appeals their requested relief does not fall within the statutory requirement for a 20 percent or more gross error in the tax roll. See ORS 305.288.

CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that plaintiffs' Complaint is dismissed.

Dated this _____ day of July, 2000.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON JULY 6, 2000. THE COURT FILED THIS DOCUMENT ON JULY 6, 2000.