



and the incorrect size of the improvements.

On June 7, 2000, defendant's representative inspected and measured the subject property. He made corrections in the county's official records but declined to reduce the 1999-00 assessed value.

#### COURT'S ANALYSIS

Plaintiffs contend that defendant has acted in bad faith and seek sanctions. That request is denied. There is no probative evidence that defendant has acted outside the reasonable scope of his official duties.

Plaintiffs also request the court issue a summary judgment in their favor. They do not present uncontested facts and sufficient legal arguments. Their motion is denied.

As to the tax bills of neighborhood properties, there is no statutory requirement of paying the same amount in taxes. The 1999-00 assessed values, upon which these taxes are based, are rooted in the 1995-96 tax year. All calculations stem from that base year, pursuant to Measure 50.

A claim as to an excessive assessment in 1995-96 cannot be mathematically recomputed in a later tax year. *Ellis v. Lorati*, 14 OTR 525 (1999). This includes errors for square footage of improvements. Such a mistake is not a clerical error but an appraiser's error. ORS 311.205(1)(b). *Seifert v. Dept. of Rev.*, 14 OTR 401 (1998).

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#### CONCLUSION

Plaintiffs do not present a claim whereby relief may be granted by this court.

Defendant's Motion for Summary Judgment is granted.

IT IS THE DECISION OF THE COURT that this appeal is dismissed.

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

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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, 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 JULY 25, 2000. THE COURT FILED THIS DOCUMENT ON JULY 25, 2000.**