IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Property Tax

GEORGE C. C. AND ANITA SU,)	
Plaintiffs,)	No. 000285B
V.)	
MULTNOMAH COUNTY ASSESSOR,)	
Defendant.)	DECISION

Defendant's Answer requested the appeal be dismissed, as the real market value was not at issue. During the case management conference held June 7, 2000, plaintiffs clarified their request as it related to an error in measurement. Defendant withdrew its Motion to Dismiss and agreed to further inspect the residence.

This case is now before the court on defendant's Motion for Summary Judgment, filed June 22, 2000.

STATEMENT OF FACTS

Plaintiffs purchased this residential property in March of 1999. They paid \$422,500. They later discovered that defendant's official records overstated the correct square footage. Plaintiffs then appealed to the Multnomah County Board of Property Tax Appeals. By way of an order dated March 6, 2000, the board reduced the real market value from \$435,900 to \$422,500. The assessed value was left unchanged at \$342,770.

Plaintiffs next appealed to this court. They are satisfied with the official real market value. They request a reduction in the assessed value from \$342,770 to

\$234,065. They raise two issues: the uniformity with actual taxes paid by their neighbors DECISION

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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

DECISION

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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.

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.