

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

JOHN R. D'AMICO, )  
 )  
 Plaintiff, )  
 ) No. 000290D  
 v. )  
 )  
 WASHINGTON COUNTY ASSESSOR )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

Plaintiff appeals the 1999-00 real market value of his property described as Washington County Assessor's Account No. R1411788.

A case management conference was held in the above-entitled matter on Tuesday, August 22, 2000, at 10:00 a.m. Mr. John D'Amico appeared on his own behalf. 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. Plaintiff alleges that the real market value of his property is no more than \$366,000. The real market value as stated on the Board of Property Tax Appeals Order dated February 28, 2000, for tax year 1999-00 was \$396,340. Plaintiff appealed because he believes that the real market value of his property was overstated and he wanted to have the tax roll changed for tax year 1999-00. It was explained to Mr. D'Amico that the 1999-00 assessed value was \$334,650, which was the amount used to compute his property taxes. The court

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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 his property taxes.

Mr. D'Amico stated that he was not appealing the assessed value or the amount of his property tax, but was concerned that the tax roll overstated the real market value of his property. 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 concluded that the legislature "did not intend that taxpayers could require the expenditure of public resources to litigate issues that might never arise." *Id.* In this case, if the court agreed with plaintiff that the 1999-00 real market value of his property is overstated and the real market value is no more than \$366,000, his assessed value would not change and therefore, plaintiff is not aggrieved.

Mr. Rosatti agreed to meet with Mr. D'Amico on September 7, 2000, to view his property and discuss the real market value of his property for the 2000-2001 tax year.

The court advised the parties that it would dismiss plaintiff's appeal. Now, therefore;

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

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

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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 29, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 29, 2000.**