

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

GLORIETTA BAY LLC, and SCOTT)	
LEPMAN, President,)	
)	No. No. 000317F (Control)
Plaintiffs,)	000318F;000319F;000320F
)	000321F;000322F;000323F
v.)	
)	
LINN COUNTY ASSESSOR,)	
)	DECISION AND JUDGMENT
Defendant.)	

Case Nos. 000317F, 000318F, 000319F, 000320F, 000321F, 000322F

These cases are before the court on its own Motion to Dismiss. The motion was heard at the case management conference on May 23, 2000. Scott Lepman appeared for plaintiffs. Karen Robey appeared for defendant.

In each of the above cases plaintiffs are seeking a reduction in the real market value in tax year 1999-00. Even if plaintiffs were to receive such a correction, the new real market values, in each case, would be greater than defendant's maximum assessed values. As such, no tax change would occur and there would be no refund. Because there is no real tax impact to the dispute plaintiffs are not aggrieved.

As long as the property's maximum assessed value is less than its real market value, plaintiffs are not aggrieved within the meaning of ORS 305.275.

Parks Westsac L.L.C. v. Dept. of Rev., ___ OTR ___ (1999).

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Case No. 000323F

This case was resolved by Partial Decision and Judgment of Stipulation dated June 20, 2000.

IT IS HEREBY ADJUDGED AND DECREED that Case Nos. 000317F, 000318F, 000319F, 000320F, 000321F, 000322F be dismissed.

Dated this ____ day of July, 2000.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON JULY 31, 2000. THE COURT FILED THIS DOCUMENT ON JULY 31, 2000.