

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

STEPHEN T. DOUBLEDAY,)	
)	
Plaintiff,)	No. 000373C
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter came before the court on defendant's Motion to Dismiss, included in its Answer filed April 18, 2000, requesting that the Complaint be dismissed because plaintiff did not petition the county board of property tax appeals (board) and because the relief, if granted, would not reduce plaintiff's property taxes. A case management conference was held June 5, 2000. Plaintiff appeared on his own behalf. Defendant appeared through Ms. Katie Bailey, an appraiser with the county assessor's office.

STATEMENT OF FACTS

Plaintiff seeks a reduction in the real market value of his property for tax year 1999-00 from \$678,800 to \$575,000 based on the September 1999 purchase price. The property is identified in the Multnomah County Assessor's records as Account No. R187864. Plaintiff closed on the transaction September 16, 1999. He did not receive the annual property tax statement until December, when it was redelivered by the county.

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COURT'S ANALYSIS

Typically, the first step taken by a taxpayer unhappy with the value placed on his or her property by the county assessor is to file a petition with the county board. ORS 309.100 and 305.275(3)¹. The deadline each year is December 31. ORS 309.100(2). A property owner who misses the board appeal process may, in certain circumstances, obtain relief from the tax court in spite of the procedural irregularity.

The applicable statute is ORS 305.288, which authorizes the court to reduce the valuation of a separate assessment of property if the property owner demonstrates either an error in value of at least 20 percent or establishes good and sufficient cause for not petitioning the county board. ORS 305.288(1) & (2). The term “good and sufficient cause” is defined as “* * * an extraordinary circumstance that is beyond the control of the taxpayer * * * and that causes the taxpayer * * * to fail to pursue the statutory right of appeal[.]” ORS 305.288(5)(b)(A). Inadvertence, oversight, and lack of knowledge are specifically excluded from the definition of “good and sufficient cause”. ORS 305.288(5)(b)(B).

Plaintiff has not alleged an error in value of at least 20 percent.² Nor has plaintiff demonstrated that he was prevented from petitioning the board because of extraordinary circumstances beyond his control. Plaintiff chose, at first, not to appeal the value because he believed the assessed value was independent of the real market value. Plaintiff explained during the June 5 proceeding that he appealed out of concern for the values in effect after the historic property abatement period expired. Ms. Bailey indicated

¹ References to the Oregon Revised Statutes (ORS) are to the 1999 version of the laws.

² $\$678,800 \times .8 = \$543,040$. Plaintiff requests a reduction to \$575,000, which is only 15.3%.

that the assessor's office was reducing the market value for the upcoming tax year (2000-01) based on the purchase price, with an adjustment for certain improvements made to the property after the purchase and before the January 1, 2000, assessment date. However, for the tax year under appeal, plaintiff made a choice not to petition the board and that is not good and sufficient cause. Accordingly, the court lacks the authority to consider the value reduction request.

CONCLUSION

After considering plaintiff's appeal in light of the applicable law, the court concludes that the relief requested cannot be granted. Plaintiff missed the board appeal deadline and on defendant's motion, the appeal must be dismissed because the error in value alleged by plaintiff is less than 20 percent and plaintiff lacks good and sufficient cause for failing to pursue the statutory right of appeal as contemplated by ORS 309.100. ORS 305.288.

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

Dated this _____ day of June, 2000.

DAN ROBINSON
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 DAN ROBINSON ON JUNE 9, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 9, 2000.