

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

THE ROGUE, L.L.C.,)
)
 Plaintiff,) No. 000374F
)
 v.)
)
 JACKSON COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

This matter is before the court on defendant's Motion to Dismiss the above-entitled matter because it fails to present a justiciable controversy. The court discussed the motion with the parties during the status conference held July 2, 2001.

Plaintiff appeals the 1999-2000 real market value of its property, which is identified as Jackson County Assessor's Account No. 1-001889-5. The county assigned a real market value to the property of \$318,500. Plaintiff claims the real market value of the property was \$309,220 as of January 1, 1999.

The total **assessed** value of the property for tax year 1999-2000 was \$295,250. Plaintiff is seeking a reduction in the real market value to \$309,220. This asserted value is greater than the property's assessed value. Even if plaintiff should succeed in its claim, it would be entitled to no relief.¹ The court finds it has not been presented with a justiciable controversy and must dismiss the case.

A justiciable controversy is a matter that is appropriate for judicial review. The term refers to a "real and substantial controversy which is appropriate for judicial

¹At the court's request, the defendant prepared a compression analysis demonstrating that the plaintiff is not aggrieved.

determination, as distinguished from [a] dispute or difference of contingent, hypothetical or abstract character.” *Black’s Law Dictionary* 865 (1990 6th ed). A justiciable controversy does not involve a dispute that is purely academic or moot.

Plaintiff presents a case that lacks a remedy. Consequently, the case is not appropriate or ripe for judicial review. Now, therefore,

IT IS THE DECISION OF THE COURT that the defendant's Motion to Dismiss is granted.

Dated this _____ day of August, 2001.

SALLY L. KIMSEY
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 97301-2563. 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 SALLY L. KIMSEY ON AUGUST 22, 2001. THE COURT FILED THIS DOCUMENT ON AUGUST 22, 2001.