

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

DONALD H. AND ANNE S. FRANK,)	
)	
Plaintiffs,)	
)	No. 000455D
v.)	
)	
CLACKAMAS COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs are appealing the 1998-99 and 1999-00 real market value of their property which is described as Clackamas County Assessor's Account No. 1745712.

A case management conference was held on Monday, May 22, 2000. Mrs. Anne Frank appeared on behalf of plaintiffs. Mr. Joe Honl, Appraiser, appeared on behalf of defendant.

During the conference, the parties discussed plaintiffs' appeal. Plaintiffs were successful in their real market value appeal to the board of property tax appeals for tax year 1999-00. However, plaintiffs' assessed value was not reduced because plaintiffs' property was placed on the tax roll in 1998-99 as an "exception" property. Plaintiffs were told to appeal to the Magistrate Division of the Oregon Tax Court. However, on further review, defendant determined that plaintiffs should appeal to the Oregon Department of Revenue (Department) because the Department has supervisory authority to hear plaintiffs' appeal. The court does not have the authority to hear plaintiffs' appeal because plaintiffs did not have good and sufficient cause for failing to appeal and the relief requested does

not meet the 20 percent gross error test. See ORS 305.288.

Mr. Honl stated that the county agrees that the real market value and exception value for tax year 1998-99 should be plaintiffs' purchase price of \$294,000. Mr. Honl stated that the county would sign a stipulated agreement. He will provide plaintiffs with the signed stipulated agreement and the Department appeal form.

Mrs. Frank stated that she would complete the form and submit it along with the stipulated agreement to the Department. The court informed the parties that it would dismiss plaintiffs' appeal.

Now, therefore;

IT IS THE DECISION OF THE COURT that plaintiffs' appeal is dismissed.

Dated this _____ day of May, 2000.

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 MAY 26, 2000. THE COURT FILED THIS DOCUMENT ON MAY 26, 2000.