

IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Property Tax

R O II DEVELOPMENT, LLC,

Plaintiff,

v.

WASHINGTON COUNTY ASSESSOR,

Defendant.

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No. 000495C

DECISION AND JUDGMENT

Plaintiff appealed the real market value on the assessment and tax rolls of certain undeveloped real property identified in the Washington County Assessor's records as Account No. R1346797 (1S126DB-00704) for tax year 1999-00. A case management conference was held July 18, 2000. Mr. Erroyl Hawley appeared for plaintiff. Defendant appeared through two of its appraisers, Messrs. Tony Rosatti and Steve Dimeo. For the reasons set out below, the Complaint is being dismissed.

STATEMENT OF FACTS

The subject property is a 3.15 acre parcel valued for tax purposes at \$378,000 (RMV) and \$201,920 (MAV). Mr. Hawley asserts that certain encumbrances negatively affect value and that the correct RMV is between \$292,400 and \$293,800.

COURT'S ANALYSIS

Under current law, assessed value (AV) is the lesser of RMV or AV. ORS 308.146(2).¹ RMV is based on market value, as the name suggests. See ORS 308.205. MAV is a creature of statute, beginning in the 1997-98 tax year as 90 percent of the RMV

¹ Reference to the Oregon Revised Statutes (ORS) is to the 1999 edition.

on the tax rolls as of July 1, 1995 (tax year 1995-96 roll value). Or Const, Art XI, § 11(1)(a). In this case, plaintiff's AV is \$201,920 and is derived from MAV because the MAV is less than the RMV. Were the court to reduce RMV from \$378,000 to \$292,400, as plaintiff requests, the MAV would still be a lower number and AV would be unaffected. Thus, the requested relief, if granted, would not reduce plaintiff's tax liability. For this reason, the appeal is nonjusticiable. Plaintiff is not aggrieved. *Parks Westsac LLC v. Department Of Revenue*, OTC-RD No. 4366, 1999 WL 803080 (September 28, 1999); *Kaady v. Dept. of Rev.*, ___ OTR ___, 2000 WL 381931 (March 30, 2000). The rationale behind these decisions is that there is no immediate claim of wrong.

CONCLUSION

Plaintiff's Complaint must be dismissed on the court's own motion because the requested relief will not reduce plaintiff's property tax liability and the appeal is therefore not justiciable.

IT IS HEREBY ADJUDGED AND DECREED that plaintiff's Complaint is dismissed.

Dated this _____ day of July, 2000.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON JULY 24, 2000. THE COURT FILED THIS DOCUMENT ON JULY 24, 2000.