

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

ROGER A. WOOLEY,)
)
 Plaintiff,) No. 000499F
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on defendant's Motion to Dismiss, filed April 25, 2000, in its Answer. A case management conference was held on May 23, 2000. Roger Wooley appeared for himself. Edna Stanton appeared for defendant.

Plaintiff seeks a reduction in the 1999-00 real market value from \$875,700 to \$567,500. Even if plaintiff was to receive such a correction, the new real market value would be greater than defendant's maximum assessed value of \$154,670. As such, no tax change would occur and there would be no refund. Because there is no real tax impact to the dispute plaintiff is not aggrieved.

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

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

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

Dated this ____ day of May, 2000.

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 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 SALLY L. KIMSEY ON MAY 30, 2000. THE COURT FILED THIS DOCUMENT ON MAY 30, 2000.