

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

KEITH DART,)	
)	
Plaintiff,)	
)	No. 000551D
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This matter is before the court on defendant's Motion to Dismiss, received May 1, 2000, in its Answer, requesting that plaintiff's Complaint be dismissed.

A case management conference was held on Tuesday, July 18, 2000. Mr. Keith Dart represented himself. Mr. Mike Trojan, Appraiser, appeared on behalf of defendant.

During the conference, plaintiff was informed that the assessed value of his property for the 1999-2000 tax year was \$149,710. Mr. Dart stated that previously he had been informed that the real market and assessed value of his property was \$190,300. He appealed to the court because he purchased the property for \$168,000 in late December 1999. In addition, Mr. Dart submitted a copy of a recent appraisal which concluded that the real market value of his property was \$170,000. Mr. Dart stated that he no longer wished to pursue his appeal now that he understood that the assessed value of his property was substantially less than his purchase price.

The parties discussed Oregon's real property system of taxation. Mr. Trojan stated that he would review the county's characteristic sheet prepared for Mr. Dart's

property and compare it to the appraisal information. Mr. Dart was advised to review his 2000-2001 property tax statement when it arrives in October. If he had any questions, Mr. Dart could contact Mr. Trojan.

The court advised the parties that it would grant defendant's Motion to Dismiss. Now, therefore;

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

Dated this _____ day of July, 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 JULY 24, 2000. THE COURT FILED THIS DOCUMENT ON JULY 24, 2000.