

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

BRIAN C. and JAN C. STREETER, )  
                                    )  
Plaintiffs,                  )     No. 000583C  
                            )  
v.                              )  
                            )  
MULTNOMAH COUNTY ASSESSOR, )  
                            )  
Defendant.                 )     **DECISION**

Plaintiffs have appealed the assessed value of certain real property identified in the Multnomah County Assessor's records as Account No. R145381 for the 1999-00 tax year. A case management conference was held June 22, 2000. Mrs. Jan Streeter appeared for plaintiffs. Mr. Bob Alcantara appeared for defendant.

**STATEMENT OF FACTS**

The subject property is plaintiffs' personal residence, which they acquired in December 1998 for \$265,000. The purchase price included a \$13,000 credit for replacement of the LP siding. The real market value (RMV) on the assessment and tax rolls for the 1999-00 tax year, which is based on a January 1, 1999, assessment date, was set by the assessor's office at \$278,300. Plaintiffs appealed to the County Board of Property Tax Appeals (board) and received a reduction in the RMV to \$252,000. The assessed value (AV) was reduced from \$252,250 to \$252,000. Plaintiffs have asked the court to reduce the AV to 83 percent of the RMV based on an analysis of area tax values (RMV versus AV).

///

## **COURT'S ANALYSIS**

Plaintiffs are concerned about the difference in taxable AV between their home and other similar homes in the neighborhood. Assessed value, however, is dictated by statute and is the lesser of RMV or maximum assessed value (MAV). ORS 308.146(2).<sup>1</sup> In this case the board reduced RMV to a number slightly below MAV and AV was reduced accordingly. This is all the law allows. The disparity between plaintiffs' tax bill and that of their neighbor's is a result of the built-in inequity of Measure 50, which tied MAV to the 1995-96 tax year RMV. That number is carved in stone and for most homeowners constitutes their AV. If that number was high or low compared to the market (or ones neighbor), the error carries forward in perpetuity, unless the market declines substantially or the law is changed. For most taxpayers, Measure 50 produced considerable tax savings. It appears that was not the case in plaintiffs' situation, because the RMV in tax year 1995-96 is more than the 1999-00 RMV. Nonetheless, the court is bound by the law.

## **CONCLUSION**

The law does not allow the relief plaintiffs have requested. The AV cannot be reduced to a percentage of RMV in spite of the fact that some or most properties in plaintiffs' neighborhood have an AV below RMV.

IT IS THE DECISION OF THE COURT that plaintiffs' Complaint is

---

<sup>1</sup> ORS 308.146(2) provides:

"(2) Except as provided in subsections (3) and (4) of this section, the assessed value of property to which this section applies shall equal the lesser of:

"(a) The property's maximum assessed value; or

"(b) The property's real market value."

dismissed.

Dated this \_\_\_\_\_ day of June, 2000.

---

DAN ROBINSON  
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 DAN ROBINSON ON JUNE 27, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 27, 2000.**