

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

DAVID G. AND LINDA K. TETZ,)	
)	
Plaintiffs,)	
)	No. 000699B
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

This matter is before the court on its own Motion to Dismiss. A case management conference was convened on September 5, 2000. Tony Rosatti represented the defendant. There was no appearance for plaintiffs.

Plaintiffs seek a reduction in the 1999-00 assessed value of their residence. They contend their tax bill should be reduced.

The Washington County Board of Tax Appeals reduced the subject property's real market value (RMV) from \$291,590 to \$240,000. Since the maximum assessed value was (already) lower at \$217,470, it was unaffected.

Because of this reduction, plaintiffs claim they are also entitled to a tax refund. That is incorrect. The taxes were already computed on the *lower of real market or maximum assessed value*. The reduction in RMV does not impact the tax computation. Therefore, there is no real tax impact to the dispute; plaintiffs are not aggrieved.

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So long as the property's maximum assessed value is less than its real

market value, the taxpayer is not aggrieved within the meaning of ORS 305.275. *Parks Westsac L.L.C. v. Dept. of Rev.*, ___ OTR ___ (1999).

After considering the record, the court concludes that the case must be dismissed. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this appeal is dismissed.

Dated this ____ day of September, 2000.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON
SEPTEMBER 11, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER
11, 2000.**