IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Property Tax

CLARENCE H. AND MIEKO F. IKEDA,

Plaintiffs,

No. 000712F

v.

MULTNOMAH COUNTY ASSESSOR,

Defendant.

Defendant.

A telephone trial was held on October 4, 2000. At issue was the value of property for tax year 1999-00.¹ The property is identified as Multnomah County Assessor's Account No. R334970. Mieko Ikeda appeared for plaintiffs. Steve Blixt appeared for the defendant.

STATEMENT OF FACTS

Plaintiffs built a new home on Foster Road in southeast Portland. It was completed as of the assessment date of January 1, 1999, except there was no landscaping, no sidewalk along Foster Road and the driveway was not paved to the street.² The home sits on a half acre lot and includes 3,900 square feet of living space. Mrs. Ikeda testified that she and her husband built the home with their potential long-term needs in mind. For example, the home is wheelchair accessible. The parties agree that the home is overbuilt for the neighborhood. The neighborhood generally consists of

DECISION

¹ By its Order filed July 19, 2000, the court dismissed plaintiffs' Complaint as to tax year 1998-99.

Those conditions continue to exist.

smaller, older homes on 7,000 to 10,000 square foot lots. Additionally, Foster Road has heavy traffic.

For tax year 1999-00, the assigned real market value of the property was \$220,400 for improvements and \$50,500 for the land for a total of \$270,900. Mr. Blixt met with Ms. Ikeda, visited plaintiffs' home, reviewed plaintiffs' construction appraisal and compared plaintiffs' home to the surrounding neighborhood. As a result, he recommended a real market value of \$202,260 for the improvements. He recommended no change to the value of the land.

COURT'S ANALYSIS

As this court noted in its order filed on July 19, 2000, in order to prevail the tax court must determine "that the difference between the assessed value of the property for the tax year and the value on the assessment and tax roll for the tax year is equal to or greater than 20 percent." ORS 305.288(1)(b). A reduction to \$202,260 for the improvements would result in a total real market value of \$252,760. This would result in a reduction of only 6.7%. Plaintiffs do not meet the gross error standard of 20%. The court finds that it must deny plaintiffs' Complaint.

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

Dated this _____ day of October, 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.

DECISION 2

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON OCTOBER 20, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 20, 2000.

DECISION 3