

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

ERIC R. AND ERIKA F. COLLINS,)
)
 Plaintiffs,) No. 000717B
)
 v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on defendant's Motion to Dismiss, filed May 17, 2000, in its Answer. A case management conference was convened on July 11, 2000.

Plaintiffs seeks a reduction in the 1999-00 real market value from \$360,800 to \$300,000. Even if plaintiffs were to receive such relief, the revised total would still lie above the defendant's record assessed value at \$286,150. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute; plaintiffs are not aggrieved.

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).

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

IT IS THE DECISION OF THE COURT that plaintiffs' appeal is dismissed.

Dated this ____ day of July, 2000.

JEFF MATTSON
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 JEFF MATTSON ON JULY 21, 2000. THE COURT FILED THIS DOCUMENT ON JULY 21, 2000.