

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

WILBUR G. AND KAY WAGNER,)
)
 Plaintiffs,) No. 000733B
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

A case management conference was held on July 18, 2000. Wilbur Wagner participated for plaintiffs. Steve Blixt represented the defendant. This matter is now before the court on defendant's Motion to Dismiss, made in its Answer.

Plaintiffs seek a reduction in the 1999-00 real market value of their residence from \$166,700 to \$133,633. Even if plaintiffs were to receive such relief, the revised total would still lie above the defendant's record assessed value at \$123,830. 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 taxpayers are not aggrieved within the meaning of ORS 305.275. *Parks Westsac L.L.C. v. Dept. of Rev.*, ___ OTR ___ (1999).

Furthermore, plaintiffs did not appeal within 30 days of the mailing of the Board of Property Tax Appeals Order. ORS 305.280(4). Mr. Wagner stated he chose to engage in more discussions with defendant's appraiser before appealing some 60 days
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after the board's decision. The alleged error difference is less than 20%. The court cannot consider such a late-filed claim under these specific facts. ORS 305.288.

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

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

Dated this ____ day of July, 2000.

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JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JULY 25, 2000. THE COURT FILED THIS DOCUMENT ON JULY 25, 2000.