IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Property Tax

DOUGLAS THOM AND SARA THOM,)	
Plaintiffs,))	No. 010054F
V.)	
MULTNOMAH COUNTY ASSESSOR,)	
Defendant.)	DECISION

This matter is before the court on its own motion to dismiss the above-entitled matter because it fails to present a justiciable controversy. The court discussed its motion with the parties during the case management conference held February 28, 2001.

Plaintiffs appeal the 1999-2000 real market value of their home, which is identified as Multnomah County Assessor's Account No. R268446. The county assigned a real market value to the property of \$370,300. Plaintiffs claim the real market value of the home was really only \$275,000 as of January 1, 1999.

The total **assessed** value of the property for tax year 1999-2000 was \$74,460.¹ Plaintiffs are seeking a reduction in the real market value to \$275,000. This asserted value is greater than the property's assessed value. Even if plaintiffs should succeed in their claim, they would be entitled to no relief. The court finds it has not been presented with a justiciable controversy and must dismiss the case.

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A justiciable controversy is a matter that is appropriate for judicial review. The term

¹The property's status as a historical property and the corresponding exemption expired in tax year 1999-2000.

refers to a "real and substantial controversy which is appropriate for judicial determination,

as distinguished from [a] dispute or difference of contingent, hypothetical or abstract

character." Black's Law Dictionary 865 (1990 6th ed). A justiciable controversy does not

involve a dispute that is purely academic or moot.

Plaintiffs present a case that lacks a remedy. Consequently, the case is not

appropriate or ripe for judicial review. Now, therefore,

IT IS THE DECISION OF THE COURT that the above-entitled matter is dismissed.

Dated this _____ day of March, 2001.

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 97301-2563. 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 SALLY L. KIMSEY ON MARCH 1, 2001. THE COURT FILED THIS DOCUMENT ON MARCH 1, 2001.