_	STRATE DIVISION GON TAX COURT
	perty Tax
MIRIAM A. OTEY,)
Plaintiff,) No. 001036B
V.)
MULTNOMAH COUNTY ASSESSOR,)
Defendant.	DECISION OF DISMISSAL

This matter is before the court on defendant's Motion to Dismiss, filed October 5, 2000. A case management conference was convened on November 14, 2000.

Plaintiff seeks reductions in the 1998-99 real market value (\$152,322) and the 1999-00 real market value (\$155,300) to \$133,900 each year. Even if plaintiff were to receive such relief, the revised totals would still lie above the defendant's record assessed values at \$121,770 (1998-99) and \$125,420 (1999-00) respectively. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute; plaintiff is not aggrieved. Furthermore, a timely appeal is not presented pursuant to ORS 305.288.

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,

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DECISION

IT IS THE DECISION OF THE COURT that appeal is dismissed.	
Dated this	_ day of November, 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 NOVEMBER 27, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 27, 2000.

DECISION 2