

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Small Claims  
Property Tax

FRANCO R. ZORICH, )  
 )  
 Plaintiff, )  
 ) No. 001190D  
 v. )  
 )  
 CLACKAMAS COUNTY ASSESSOR, )  
 )  
 Defendant. )  
 )  
 ) **DECISION AND JUDGMENT**

Plaintiff appeals the 1997-98 real market value of his property.

A case management conference was held on Wednesday, January 31, 2001. Mr. Franco Zorich represented himself. Mr. Joe Honl, Appraiser, appeared on behalf of defendant.

The court asked plaintiff why he failed to file his appeal within 30 days of the Order issued by the Clackamas County Board of Property Tax Appeals (BOPTA). Plaintiff's Complaint was filed on December 4, 2000. BOPTA's Order was mailed March 12, 1999.

This interval is longer than the 30 days stated in ORS 305.280(4), which reads:

" \* \* \* [A]n appeal to the tax court \* \* \* from an order of a county board of property tax appeals shall be filed within 30 days after the date of the \* \* \* mailing of the order, date of publication of notice of the order or date of mailing of the notice of the order to the taxpayer, whichever is applicable."

Plaintiff stated that he misplaced the appeal information. When he found it, he filed it with the court in the hope that his appeal could be heard. The court stated that plaintiff did not present any fact or argument which prevents the application of this statute. In addition, the court discussed the statute, ORS 305.288, which allows the court to order a change in valuation for the current tax year and two preceding tax years for residential

property. Because there were no extraordinary circumstances beyond the control of plaintiff and the tax year appealed by plaintiff is more than two years prior to the current tax year, the court informed the parties that plaintiff's appeal would be dismissed.

The parties discussed the real market value of plaintiff's property for tax years 1999-2000 and 2000-2001. At the conclusion of their conversation, the court informed the parties that it would issue its Decision and Judgment and close the case.

Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that plaintiff's Complaint is dismissed.

Dated this \_\_\_ day of February, 2001.

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JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON FEBRUARY 2, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 2, 2001.**