

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

STEVEN F. AND JAMI A. GROSMICK,)
)
 Plaintiffs,) No. 010006B
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on defendant's Motion to Dismiss, filed in its Answer on January 25, 2001. A case management conference was convened on March 8, 2001.

Plaintiffs seek a reduction in the 1999-00 real market value from \$208,900 to \$185,000. Even if plaintiffs were to receive such relief, the revised total would still lie above the defendant's record assessed value at \$150,940. As such, no tax change would occur and there would be no refund. Defendant's representative stated that there was no compression that would cause a 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.*, 15 OTR 50 (1999).

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

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

Dated this ___ day of March, 2001.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON MARCH 26, 2001 . THE COURT FILED THIS DOCUMENT ON MARCH 26, 2001.