

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GEORGE C.C. SU and ANITA SU and)	
LOIS M. ERICKSON,)	
)	
Plaintiffs,)	No. 010071B
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

A case management conference was convened on March 7, 2002. W. Scott Phinney, Attorney at Law, represented Plaintiffs. John Thomas, Assistant County Counsel, represented the Defendant.

The case is now before the court on Defendant's Motion to Dismiss, filed on February 13, 2002. The property subject to this appeal is a single-family residence located at 3 Garibaldi Street in Lake Oswego. It is identified as Account No. R222859.

For the 1999-00 tax year, the property's assessed value was appealed to the Magistrate Division of the Oregon Tax Court. A Decision was rendered for the Defendant; that was appealed by Plaintiffs to the Regular Division of this court. On February 21, 2001, an "Order Granting Intervenor's Motion For Summary Judgment" was issued¹. Therein, the court concluded that an error as to square footage was not a clerical error under ORS 311.205². Specifically, the court found that "the information
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necessary to make the correction was not contained in the assessor's records" (Order

¹Case No. 4502.

²All references to the Oregon Revised Statutes are to 1999.

at p 4). No appeal was taken to the Oregon Supreme Court.

In this current case for the subsequent 2000-01 tax year, Plaintiffs again raise the issue of a "clerical error" based on incorrect square footage. They again seek correction under ORS 311.205. No other claims are made; no alternative relief is sought.

The underlying allegations and issues were clearly and finally decided by Senior Judge Byers in the Regular Division Order issued on February 21, 2001. That Order is dispositive of the issue in this case; it cannot be litigated again at this Magistrate Division level.

CONCLUSION

IT IS THE DECISION OF THIS COURT that the appeal is hereby dismissed.
Dated this ____ day of April, 2002.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, 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 JEFF MATTSON ON APRIL 4, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 4, 2002.