

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

DALE C. AND JANICE E. SCHMIDT,)	
)	
Plaintiffs,)	
)	No. 010227D
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiffs appeal the real market value of their property for tax year 2000 - 2001.

A case management conference was held on Wednesday, June 6, 2001.

Mr. Dale Schmidt appeared on behalf of plaintiffs. Mr. Jeff Procter, Appraiser, appeared on behalf of defendant.

During the conference, the parties discussed the Oregon property tax system which was changed for tax years beginning July 1, 1997. Plaintiffs request that the real market value of their property be reduced because of the unstable condition of their patio and parking pad. The real market value of plaintiffs' property as of January 1, 2000, was \$215,250. Mr. Procter stated that in the last few years Mr. Schmidt has appealed the real market value of his property to the Board of Property Tax Appeals (Board). Mr. Procter stated that the Board has reduced the real market value of plaintiffs' property approximately \$30,000 over the years.

Plaintiffs appealed because they believed that the value of their property was overstated by the cost to make repairs to the patio and parking pad. They wanted to have the tax roll changed for tax year 2000 - 2001 to reflect these costs. It was explained to Mr. Schmidt that the 2000 - 2001 assessed value was \$181,540, which was the amount used

to compute his property taxes. The court explained that a reduction in the 2000 - 2001 real market value of the property in the requested amount of \$14,180 would not change the 2000 - 2001 assessed value and the amount of his property taxes. The court has previously held in similar cases that it has not been presented with a justiciable controversy and must dismiss the case. *Avis v. Washington County Assessor*, OTC-MD No. 981626 (September 24, 1998) (Order). The court stated that it would dismiss plaintiffs' appeal.

Now, therefore;

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

Dated this _____ day of June, 2001.

JILL A. TANNER
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 97301-2365. 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 JILL A. TANNER ON JUNE 12, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 12, 2001.