

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

STEPHEN W. AND DIANE M. ORR,)	
)	
Plaintiffs,)	No. 010234C
)	
v.)	
)	
TILLAMOOK COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

Plaintiffs have asked the court to reduce the real market value of their land for the 2000-01 tax year following a decision by the County Board of Property Tax Appeals sustaining the roll values. A hearing was held on May 17, 2001, to discuss defendant's Motion to Dismiss the appeal as nonjusticiable. Stephen Orr appeared for the plaintiffs. Defendant appeared through Mr. Gary Barger, an appraiser with the assessor's office.

STATEMENT OF FACTS

The subject property is plaintiffs' home, which they purchased in November 1999 for \$235,000. The property is identified in the assessor's records as Account No. 19919. The real market value of the property is \$232,135, with \$105,600 allocated to the land. The assessed value for the 2000-01 tax year is \$205,491. Plaintiffs seek a reduction in the real market value of the land to \$94,600, which would reduce the total real market value to \$221,135. Mr. Barger acknowledges that \$94,600 fairly represents the market value of plaintiffs' land. However, the county has moved for dismissal because the slight reduction in real market value requested by plaintiffs would not reduce the assessed value or the property taxes.

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COURT'S ANALYSIS

The gist of the county's motion is that the appeal is nonjusticiable because plaintiffs are not aggrieved. ORS 305.275. This court has on numerous occasions dismissed appeals in cases such as the present where the requested relief, if granted, would have no impact on the property taxes. *Kaady v. Dept. of Rev.*, ___ OTR ___ (March 30, 2000); *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999); *Nguyen v. Washington County Assessor*, OTC-MD No. 000368C (June 27, 2000). The reduction sought in this case would not reduce taxes. Defendant stood by its motion. Accordingly, the court finds the case should be dismissed.

CONCLUSION

Because no tax consequences would result if the court granted plaintiffs' appeal, the court finds plaintiffs are not aggrieved. As a result, the court concludes defendant's Motion to Dismiss should be granted. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that plaintiffs' Complaint is dismissed as nonjusticiable.

Dated this _____ day of May, 2001.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON MAY 24, 2001. THE COURT FILED THIS DOCUMENT ON MAY 24, 2001.