

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

CLIFF PENGRA,	)	
	)	
Plaintiff,	)	No. 010472F
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF DISMISSAL</b>

This matter is before the court on its own motion to dismiss the above-entitled appeal. The court discussed its motion with the parties during the case management conference held June 12, 2001. Cliff Pengra appeared for himself. Delberta Beck appeared for the defendant.

The appeal involves plaintiff's home, identified in the Multnomah County Assessor's records as Account No. R186215. On petition to the Board of Property Tax Appeals (BOPTA), the real market value was reduced from \$266,400 to \$225,000. Based on that decision, plaintiff now wants the **assessed** value reduced. Plaintiff claims the assessed value should be reduced based on the percentage reduction ordered by BOPTA to the real market value. As explained at the case management conference, the court does not have authority to adjust the assessed value in this situation.

The court is unable to modify the maximum assessed value because the defendant's estimate of the property's real market value as of July 1, 1995, is the mandatory starting point for the computation of maximum assessed value. *Ellis v. Lorati*, 14 OTR 525, 532 (1999). Article 1, section 11, of the Oregon Constitution (Measure 50) "also requires the establishment of permanent tax rates." *Lorati*, 14 OTR at 532. Measure

50 does not allow for reductions based on uniformity or reductions in real market value.<sup>1</sup>

Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

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

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON  
JUNE 25, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 25, 2001.**

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<sup>1</sup>There are certain circumstances when the court may review a property's maximum assessed value. For example, when an addition is added to a building, the county must increase the maximum assessed value. The value added to the maximum assessed value is the real market value of the addition multiplied by the ratio of the average maximum assessed value to average real market value of similarly situated property. Or Const, Art XI, § 11(1)(c). The court may evaluate the real market value of the addition, which will ultimately impact the property's maximum assessed value. No circumstances were presented in this case to allow the court to review the property's maximum assessed value.