

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

NADIM YAQOUB and LAMA YAQOUB,)	
)	
Plaintiffs,)	No. 010945D
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

This matter is before the court on the court's own motion to dismiss Plaintiffs' appeal because Plaintiffs failed to appeal the conference decision issued by the Department of Revenue, State of Oregon (Department) within the 90 day appeal period.

On February 4, 2002, the Department issued its Conference Decision. Plaintiffs were granted a reduction in the real market value of their property for tax year 1999-2000 and denied relief for tax year 2000-2001. Plaintiffs apparently did not agree with the outcome of that proceeding. However, Plaintiffs failed to contact the court.

On October 31, 2002, Defendant faxed a copy of the Department's Conference Decision to the court. On November 14, 2002, the court reactivated the above-entitled matter. A case management conference was held on Wednesday, December 11, 2002. Ms. Lama Yaqoub appeared on behalf of Plaintiffs. Mr. Wayne Day, Appraiser, and Ms. Joan Stonecipher, Marion County Counsel, appeared on behalf of Defendant.

During the conference, the court noted that in placing this case in abeyance the court's Order stated that it was awaiting the outcome of the administrative review. Ms. Yaqoub failed to notify the court that the administrative review was completed in early February 2002. Ms. Yaqoub stated that she did not read the Department's Conference

Decision, including the appeal rights. She stated that based on discussions with Mr. Day she concluded that there was no way for her to obtain additional relief.

Ms. Yaqoub's decision not to read the Conference Decision, including the appeal rights, has resulted in a lost opportunity to seek the court's review of the Department's decision. In failing to contact the court, Ms. Yaqoub allowed the 90 day period to appeal the Department's decision to lapse. Ms. Yaqoub did not present any fact or argument which prevents the court from concluding that Plaintiffs' appeal must be dismissed as untimely. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs' Complaint is dismissed.

Dated this ____ day of December, 2002.

JILL A. TANNER
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON
DECEMBER 31, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 31,
2002.**