

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

VLADIMIR OZERUGA,)
)
 Plaintiff,) No. 020023A
)
 v.)
)
 CLACKAMAS COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Vladimir Ozeruga appealed, for the 2000-01 and 2001-02 tax years, the assessment of property identified by Account No. 01742859. Mr. Ozeruga appeared and made his arguments. Fred Dodd, an appraiser with Clackamas County, presented its case.

STATEMENT OF FACTS

The property at issue is a partially completed house. According to Mr. Ozeruga, he had invested \$60,000 in the house as of January 1, 2000. These sums were expended for excavation, foundation, and some three-quarters of its framing. By January 1, 2001, the house was still unfinished, and the costs to date had risen to \$168,000.

Mr. Dodd testified that he inspected the property as of December 9, 1999, and saw a building that, in his estimation, was 45% complete. The degree of completion rose to 65% for the succeeding tax year. Deciding that this home was of a quality to make it a Class 6+ home, and using exterior dimensions to arrive at an area of 6,727 square feet, with a 1,324 square foot attached garage, Clackamas County arrived at respective roll values for the years at issue of \$355,690 and \$551,300.

COURT'S ANALYSIS

Mr. Ozeruga's costs, as related to the court, are not a persuasive showing of the property's real market value on the assessment dates in question.

One reason is that they are incomplete. They do not show, for example, the architectural costs and related fees to design the house. The relevant fees and related expenses are omitted. These points are not offered to explain the difference between Mr. Ozeruga's and Clackamas County's opinions so much as to show that if costs are used to arrive at a value, it is important that the costs be a complete listing.

The second reason the court is not persuaded by Mr. Ozeruga's costs is that the court simply does not believe that this property had real market values of only \$60,000 and \$168,000 on the assessment dates at issue. While Clackamas County presented no proof other than a photo of the subject property as it was being constructed in 1999, the picture shows an impressive home of more than 6,000 square feet with a large

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attached garage, that was more than three-quarters complete. It has been a long time

since even an incomplete house of such a character in West Linn would have a value of only \$60,000.

CONCLUSION

IT IS THE DECISION OF THIS COURT that this appeal is denied.

Dated this _____ day of July, 2002.

SCOT A. SIDERAS
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 97301-2563. 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 SCOT A. SIDERAS ON JULY 10, 2002. THE COURT FILED THIS DOCUMENT ON JULY 10, 2002.