

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MICHAEL MADDEN,)
)
 Plaintiff,) No. 020054D
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's Motion to Dismiss, filed February 26, 2002, requesting that the Complaint be dismissed.

A case management conference was held on Friday, March 29, 2002.

Mr. Michael Madden appeared on his own behalf. Mr. Dave Babcock, 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. Mr. Madden alleges that the real market value of his property is no more than \$471,430, the real market value of a neighboring condominium unit (No. 304). The real market value as stated on Mr. Madden's property tax statement for tax year 2001-2002 was \$522,260. Mr. Madden appealed because he believes that the real market value of his property was overstated and he wanted to have the tax roll changed for tax year 2001-2002 and four years prior to the current year. It was explained to Mr. Madden that the 2001-2002 assessed value was \$359,580, which was the amount used to compute his property taxes. Mr. Babcock and the court explained that a reduction in the 2001-2002 real market value of the property to the value requested by Mr. Madden would not change the 2001-2002 assessed value and the amount of his property taxes.

Mr. Babcock discussed the importance of a taxpayer monitoring the real market

value of his property. He discussed the option of appealing to the board of property appeals. Mr. Babcock reminded Mr. Madden that he would need to present comparable sale information to support his requested real market value.

The court briefly reviewed the statutory requirement that only the current year and two prior years can be appealed. See ORS 305.288. The court informed Mr. Babcock that even if his appeal had moved forward the only years at issue could have been 1999-2000, 2000-2001 and 2001-2002. However because the assessed value on the roll of Mr. Madden's property is less than the real market value shown on the roll, Mr. Madden is not aggrieved under ORS 305.275 and his appeal cannot proceed. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is granted.

Dated this _____ day of April, 2002.

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 97301-2563. 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 JILL A. TANNER ON APRIL 15, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 15, 2002.