

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROGER A. MCGATH and KAY S. MCGATH,)	
)	
Plaintiffs,)	No. 020060F
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court on the Defendant's Motion to Dismiss, made in its Answer, received February 21, 2002. This matter is also before the court upon the oral stipulation of the parties made at the case management conference held on March 20, 2002.

This appeal concerns the real market value of the Plaintiffs' single family residence for tax year 2001-02. The property is identified in the Multnomah County tax records as Account No. R184937. No petition was earlier submitted to the county board of property tax appeals. The first, and only, complaint was filed with the Magistrate Division on February 6, 2002. The parties agree that the Plaintiffs purchased the property in an arms-length transaction in September 2001.

Since the year was not timely appealed, the court's authority to grant relief, if any, lies in ORS 305.288.¹ The relevant portion of that statute provides:

"(1) The tax court shall order a change or correction applicable to a separate assessment of property to the assessment and tax roll for the current tax year * * * if all of the following conditions exist:

"(a) For the tax year to which the change or correction is applicable, the property was or is used primarily as a dwelling * * * .

¹All references to the Oregon Revised Statutes are to the 2001 Replacement Part.

"(b) The change or correction requested is a change in value for the property for the tax year and it is asserted in the request and determined by the tax court that the difference between the real market value of the property for the tax year and the real market value on the assessment and tax roll for the tax year is equal to or greater than 20 percent."

The current real market value of the property is \$303,350. The parties agree that the real market value should be reduced to \$220,000. This is a difference of 27.5%. The Plaintiffs have alleged a gross error. The court finds it has the supervisory authority to proceed with the Plaintiffs' appeal for tax year 2001-02. Now, therefore,

IT IS THE DECISION OF THE COURT that the Defendant's Motion to Dismiss is denied.

IT IS FURTHER DECIDED that the real market value of property described as Account No. R184937 was, as stipulated for the 2001-02 tax year;

Land:	\$ 59,770
Improvements:	<u>\$ 160,230</u>
Total:	\$ 220,000

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this ____ day of April, 2002.

SALLY L. KIMSEY
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 97310. 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 SALLY L. KIMSEY ON APRIL 11, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 11, 2002.