

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MATTHEW J. STEPHENS, )  
 )  
 Plaintiff, ) No. 020100A  
 )  
 v. )  
 )  
 YAMHILL COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

At issue is the assessment of Mr. Stephens' home, a residence identified by Account No. 00510634, for the 2001-02 tax year. Mr. Stephens appeared and made his arguments. Yamhill County was represented by Leonard Farr, of its staff.

**STATEMENT OF FACTS**

Mr. Stephens' home was appraised by Chris Caputo, as of March 10, 2001, for a market value of \$165,000. Mr. Stephens' purchase price, inclusive of closing costs, was \$163,900.

Its real market value on the roll is \$180,677, for an assessed value of \$141,399. There was no appeal to the board of property tax appeals.

**COURT'S ANALYSIS**

Mr. Stephens has presented some evidence that his house is overassessed. The evidence shows that the range of value for his home is on the order of \$159,900 to \$165,000. These real market values would in turn lower his assessed value, for the house was carried as partially new for the 2001-02 tax year, and assessed value was determined through the action of ORS 308.153<sup>1</sup>.

However, the particular problem is that the court cannot order the relief

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<sup>1</sup>All References to the Oregon Revised Statutes are to 2001.  
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requested by Mr. Stephens. If this matter came to the court in the context of an appeal from the order of the board of property tax appeals, the court could proceed further. As the situation now stands, however, the court cannot.

Mr. Stephens could not first go to the board because his appeal came too late in the tax year. Instead he came directly to this court. While the court can order relief under these circumstances in some instances, a prerequisite is a difference in real market values of 20% or more. ORS 305.288. Here the difference is on the order of about half of that threshold amount. The court is precluded from granting relief.

### **CONCLUSION**

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

Dated this \_\_\_\_\_ day of July, 2002.

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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.**