

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

PARADISE BAKERY & CAFÉ, INC. LLOYD)
CENTER,)
)
Plaintiff,) No. 020128C
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

Plaintiff submitted a petition seeking a reduction in the value of certain personal property (Account No. P488700) for the 2001-02 tax year. Thereafter the parties submitted a written stipulation agreeing to reduce the value roughly \$23,000. The subject property is used in connection with the operation of a business.

A hearing was held by telephone on May 9, 2002. Susan Terral appeared for the Plaintiff. Bob Steiner, an appraiser with the Multnomah County Assessor's Office, appeared for the Defendant.

STATEMENT OF FACTS

By stipulated agreement, the parties have requested that the real market value be reduced from \$90,130 to \$67,666. Plaintiff's Complaint was filed with the Tax Court without a prior petition to the county board of property tax appeals (the board) as provided in ORS 309.026¹ and ORS 309.100. Sometime after receiving the property tax statement Plaintiff contacted the assessor's office to discuss the value. According to Mr. Steiner, the call came in after December 31, 2001. Plaintiff was advised to file a Complaint with the Tax Court. The Complaint was filed February 26, 2002.

COURT'S ANALYSIS

¹ All references to the Oregon Revised Statutes are to 2001.
DECISION CASE NO. 020128C

The court cannot accept the stipulated agreement because Plaintiff did not petition the board before appealing to the court. The court has limited authority under ORS 305.288 to change or correct the value of a separate assessment of property in certain situations. Because the subject property is not used primarily as a dwelling, the court cannot reduce the value absent “good and sufficient cause” for Plaintiff’s failure to petition the board.

Plaintiff did not even inquire about the value until after the December 31, 2001, board appeal deadline set out in ORS 309.100. Good and sufficient cause does not include “inadvertence, oversight, [or] lack of knowledge.” ORS 305.288(5)(b)(B).

CONCLUSION

Because Plaintiff does not have good and sufficient cause for not petitioning the county board, the court cannot accept the parties’ stipulated value reduction. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff’s Complaint is dismissed.

Dated this _____ day of May, 2002.

DAN ROBINSON
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 DAN ROBINSON ON MAY 23, 2002. THE COURT FILED THIS DOCUMENT ON MAY 23, 2002.