IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

ALAN YORDY and JOAN KROPF,)	
Plaintiffs,)	No. 020203A
V.)	
DESCHUTES COUNTY ASSESSOR,)	
Defendant.)	DECISION

Alan Yordy and Joan Kropf have appealed the assessment, for the 2001-02 tax year, of Deschutes County property identified by Account No. 191120DC03000. Mr. Yordy appeared and made his points. Deschutes County was represented by Theresa Maul, of its staff.

STATEMENT OF FACTS

The property at issue is a residence located at 58086 Winners Circle in Sunriver. For the 2001-02 tax year, its roll values reflected, for land and improvements, a total real market value of \$467,120 and a total assessed value of \$285,298.

Mr. Yordy and Ms. Kropf, concerned because the real market value carried on the roll for the 2001-02 tax year was an increase, by more than \$100,000, over the value assigned for the previous tax year, appealed. As part of their proofs they presented an appraisal of the residence opining that its real market value was \$340,000 as of January 11, 2001.

COURT'S ANALYSIS

There is no relief the court can extend to Mr. Yordy and Ms. Kropf. Their taxes are calculated from the assessed value assigned to their property. At \$285,298, this figure is remarkably less than the real market value of the property as demonstrated by their appraisal, which is \$340,000.

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Matters would be different if Mr. Yordy's and Ms. Kropf's taxes were calculated from the real market value as carried on the roll, as took place in other tax years. However, that is not now the case. If the property tax system is revised so as to once more make such considerations important, the court will hear such appeals again. A guide to this thinking is found in *Kaady v. Dept. of Rev.*, 15 OTR 124 (2000).

CONCLUSION

Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this appeal is dismissed.

Dated this _____ day of September, 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 SEPTEMBER 5, 2002. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 5, 2002.