

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.