

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

GEORGE A. HALL and JOAN E. HALL,	)	
	)	
Plaintiffs,	)	No. 020204B
	)	
v.	)	
	)	
JACKSON COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

A case management conference was convened on May 16, 2002. George Hall participated for Plaintiffs. Chuck Allen represented Defendant. Subsequently, written information and arguments were received. The parties agreed the decision in this matter would be based on that written record.

While the initial Complaint to this court cited several years, Mr. Hall confirmed that his real focus was on the 2001-02 tax year. No change shall be made for any other prior years.

For the 2001-02 tax year, Defendant recommends a reduction in the subject residence's real market value from \$236,730 to \$223,590. This recommendation was acceptable to Plaintiffs. After reviewing the evidence, the court concurs.

Plaintiffs also request the court reduce the property's 2001-02 maximum assessed value below its current \$201,370 level. To this end, they have offered evidence of the assessments of other properties in the immediate neighborhood.

The property's maximum assessed value is derived from a constitutional formula; this court is unable to modify that amount based on the evidence provided. In *Ellis v. Lorati*, 14 OTR 525, 535 (1999), the Regular Division of the Tax Court stated:

///

“The court recognizes that in one sense MAV is somewhat artificial or arbitrary. That is inherent in the

overall scheme of section 11 (of the Oregon Constitution).  
The concept may, over time, result in various degrees of  
nonuniformity in the property tax system.”

After considering the record, the court concludes that it lacks the authority to  
reduce the maximum assessed value in this case. Now, therefore,

IT IS THE DECISION OF THE COURT that the 2001-02 real market value shall  
be set at \$223,590, with \$73,220 allocated to land and \$150,370 to improvements.

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

---

JEFF MATTSON  
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 JEFF MATTSON ON  
SEPTEMBER 24, 2002. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 24,  
2002.**