

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GUENTER H. LANG and EDELTRAUT R.)	
LANG,)	
)	
Plaintiffs,)	TC-MD 020319B
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

A case management conference was held on December 3, 2002. Guenter H. Lang appeared for Plaintiffs. Tony Rosatti represented Defendant.

The parties agreed this case would be decided based on the written record.

Subsequently, written submissions were received from the parties. The record closed on January 28, 2003.

STATEMENT OF FACTS

This case involves the real market value (RMV) and the maximum assessed value (MAV) of rural land as of January 1, 2001. The property is identified in the Washington County tax records as Account R259268.

The land totals 8.89 acres. The competing values in this case are:

	<u>RMV</u>	<u>MAV</u>
Defendant	\$362,530	\$278,060
Plaintiffs	\$221,069	\$221,069

For years prior to 2001, the land received special assessment status as unzoned farmland. Subsequently, Plaintiffs asked to have that designation removed. As a result, the assessor's office established the higher values stated above.

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Plaintiffs' main argument is that the increase in real market value is limited to 3 percent per year. They cite "Measure 50" as their legal basis. No other real details were offered. Plaintiffs also offered some listings of other properties available for sale in the area.

Defendant's representative presented the history of his office's procedures and calculations as related to the subject property.

ANALYSIS

Defendant's RMV at \$362,530 was established through examination of market transactions. There is no substantial evidence to support any reduction in that component. Plaintiffs' listings do not prove any precise lower amount.

When a property is removed from a special assessment program, technical rules apply. ORS 308.149¹ and ORS 308.156. The new MAV for the next tax year is determined by taking the property's RMV multiplied by the changed property ratio (CPR) for that class of property for the specified year.

In this case, the \$362,530 was multiplied to the CPR of .767, corresponding to that class of property for 2001-02. Defendant's process and computations fully comply with the Oregon statutory scheme.

CONCLUSION

In such an appeal, a preponderance of the evidence is required to sustain the burden of proof. That burden of proof shall fall upon the party seeking affirmative relief. ORS 305.427. Plaintiffs have not met that statutory requirement in this record.

¹ All references to Oregon Revised Statutes (ORS) are to 2001.

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IT IS THE DECISION OF THIS COURT that the appeal is denied.

Dated this ____ day of May, 2003.

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 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 JEFF MATTSON ON MAY 8, 2003. THE COURT FILED THIS DOCUMENT ON MAY 8, 2003.