

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KATHLEEN MAY MARTIN,)
)
 Plaintiff,) No. 020336D
)
 v.)
)
 CLACKAMAS COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

Plaintiff appeals the 2001-2002 real market value of her property described as Clackamas County Assessor's Account No. 01811855.

A case management conference was held in the above-entitled matter on Tuesday, June 4, 2002. Mr. K. Stanley Martin, Certified Public Accountant and Plaintiff's husband, appeared on behalf of Plaintiff. Mr. Fred Dodd, Appraiser, appeared on behalf of Defendant.

During the conference, the parties discussed the Oregon property tax system which was changed for tax years beginning July 1, 1997. Plaintiff alleges that the real market value of her property is no more than \$850,000. The real market value as stated on the board of property tax appeals' Order dated March 4, 2002, for tax year 2001-2002 was \$900,000. Plaintiff appealed because she believes that the real market value of her property was overstated and she wanted to have the tax roll changed for tax year 2001-2002. It was explained to Mr. Martin that the 2001-2002 assessed value was \$641,073, which was the amount used to compute Plaintiff's property taxes. The court explained that a reduction in the 2001-2002 real market value of the property would not change the 2001-2002 assessed value and the amount of Plaintiff's property taxes.

Mr. Martin stated that he was not trying to get "taxes back", but was concerned

that the tax roll overstated the real market value of Plaintiff's property and if the Oregon property tax system changed in the future, real market value could be important. The Regular Division of the Tax Court recently held that "[i]n requiring that taxpayers be 'aggrieved' under ORS 305.275, the legislature intended that the taxpayer have an immediate claim of wrong." *Kaady v. Dept of Rev*, 15 OTR 124, 125 (2000). The court concluded that the legislature "did not intend that taxpayers could require the expenditure of public resources to litigate issues that might never arise." *Id.* In this case, if the court agreed with Plaintiff that the 2001-2002 real market value of her property is overstated and the real market value is no more than \$850,000, her assessed value would not change and therefore, Plaintiff is not aggrieved.

The court advised the parties that it would dismiss Plaintiff's appeal. Now, therefore,

IT IS THE DECISION OF THE COURT that the above-entitled matter be dismissed.

Dated this _____ day of June, 2002.

JILL A. TANNER
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 JILL A. TANNER ON JUNE 21, 2002. THE COURT FILED THIS DOCUMENT ON JUNE 21, 2002.