

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

STEVEN F. DUGICK and TERESA A. DUGICK,)
)
)
 Plaintiffs,) No. 020394A
)
 v.)
)
 WASCO COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

The Dugicks appealed the assessment of their property, identified by Account No. 8308, for the 2001-02 tax year. A case management conference to consider this appeal was held at 9 a.m. on May 22, 2002. The Dugicks participated, as did Tim Lynn, of the assessor's office.

During the case management conference it was explained to the Dugicks that, in the wake of tax reform measures, a comparison of their residence to other residences on the basis of assessed values was not likely to demonstrate an error correctable by the court. This comment was made on the basis of a review of the materials accompanying the Dugicks' Complaint as well as the precedent of *Ellis v. Lorati*, 14 OTR 525 (1999).

The Dugicks were given some time to consider this observation as well as to meet with the assessor. A subsequent case management conference was set for 9 a.m. on July 1, 2002.

The Dugicks did not appear at this second case management conference. There has been no subsequent contact from the Dugicks. The conclusion of the court is that this matter is to be dismissed for failure to prosecute.

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is dismissed.

Dated this _____ day of July, 2002.

SCOT A. SIDERAS
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
JULY 30, 2002. THE COURT FILED THIS DOCUMENT ON JULY 30, 2002.**