

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KEITH ALLEN GLUTSCH and ROSEMARY GLUTSCH,)	
)	
)	
Plaintiffs,)	No. 020456A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

The Glutschs have appealed, for the 2001-02 tax year, the assessment of their home, identified by Account No. R130220. The Glutschs appeared and made their arguments. Multnomah County was represented by Steve Blixt.

STATEMENT OF FACTS

The Glutschs purchased the subject property in January of 2001. The house was newly constructed. The property taxes for the 2000-2001 tax year were \$3,153.03. For the 2001-02 tax year the taxes rose to \$5,752.01. As property taxes are paid by the Glutschs' mortgagor, this lead to a monthly increase in their house payment of \$474. The Glutschs testified that they were told by both their realtor and the seller that the 2000-2001 taxes were the "full property taxes on the house."

For its part Multnomah County testified that the house was assessed as partially complete for the 2000-2001 tax year. For the 2001-02 tax year, the house was assessed as complete. Mr. Blixt went on to observe that the real market value of the property as carried on the roll was less than the purchase price paid by the Glutschs.

COURT'S ANALYSIS

The court understands the surprise, and dismay, of the Glutschs when their property tax assessment increased by more than 80 percent. However, the court

cannot find an error in the assessment of their property.

The value of property increases when its construction is complete. The Glutschs have presented no sales of comparable property or similar evidence which demonstrates that the value Multnomah County assigned to the finished home is in error. Their purchase price confirms the real market value shown on the roll. While the seller and builder assured the Glutschs that the 2000-2001 tax on the partially completed house was the "full" tax on the property, the representation may have been technically correct, as it was the "full" tax on an incomplete house. Even if incorrect, a false representation by a stranger to the assessor's office does not void an otherwise correct assessment.

The appeal is denied for failure to show an error in the assessment of the property.

CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that no relief may be granted.

Dated this _____ day of August, 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 AUGUST 27, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 27, 2002.