

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

KRISTEN RANDI SELLECK,	)	
	)	
Plaintiff,	)	No. 020504D
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant's motion to dismiss, filed May 29, 2002, requesting that the Complaint be dismissed.

A case management conference was held on Friday, July 19, 2002.

Ms. Kristen Selleck appeared on her own behalf. Mr. John Clifford, Appraiser, appeared on behalf of Defendant.

During the conference, the parties discussed Plaintiff's appearance at the board of property tax appeals (BOPTA). On March 19, 2002, BOPTA issued its Order, reducing the real market value of Plaintiff's property for the tax year 2001-2002. Mr. Clifford stated that because of the reduction in real market value Ms. Selleck received a property tax refund of approximately \$84.

Ms. Selleck stated that she is not disputing the real market value ordered by BOPTA. She is appealing the maximum assessed value and assessed value.

The court and Mr. Clifford reviewed Oregon's property tax system as it now exists and the case law. Under Oregon's current property tax system, July 1, 1995, was selected as the date for all future calculations of maximum assessed value. Ms. Selleck stated that she purchased her property last year from an individual who had owned it for 50 years. Mr. Clifford stated that according to the county records the previous owner did not appeal the value of the property. The starting point for

calculating the current maximum assessed value of Ms. Selleck's property is the real market value of her property as of July 1, 1995. The court has held that taxpayers are prevented from "going back in history and revising each property's MAV starting point." *Ellis v. Lorati*, 14 OTR 525, 534 (1999).

In discussing the maximum assessed and assessed value of her neighbors' property, Ms. Selleck noted that there is no "equity" in the tax system. The court agreed, stating, "that in one sense MAV is somewhat artificial or arbitrary. \* \* \* The concept may, over time, result in various degrees of nonuniformity in the property tax system. Section 11(18) contemplates this and excuses itself from complying with other constitutional provisions requiring uniformity, specifically Article IX, section 1, and Article I, section 32." *Id.* at 535.

The court advised the parties that because Plaintiff was only appealing the maximum assessed value the court would grant Defendant's motion to dismiss. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

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

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JILL A. TANNER  
PRESIDING 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 JULY 29, 2002. THE COURT FILED THIS DOCUMENT ON JULY 29, 2002.**