

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MICHAEL F. VELASQUEZ,)
)
 Plaintiff,) No. 020506A
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Michael Velasquez has appealed, for the 1996-97 through 2001-02 tax years, the assessment of a home identified by Account No. R211528. Mr. Velasquez appeared and made his arguments. Multnomah County was represented by Leslie Cech, of its staff.

STATEMENT OF FACTS

This property is a residence at 4842 N.E. Cleveland Ave. in Portland. Mr. Velasquez purchased the property in October of 1995. Almost immediately after his purchase the property taxes increased 225% from their level for the previous tax year. The highest assessed value of this property was the \$98,500 assigned for the 1996-97 tax year. For the 1999-2000 tax year the assessed value was reduced to \$76,930; since then the assessed value has incrementally climbed to the \$81,600 assigned for the 2001-02 tax year.

In making his points Mr. Velasquez pointed to the subsequent construction of two four-plexes on his block, which has increased traffic and, in his opinion, crime. He went on to demonstrate the assessed values assigned to his neighbors, which were dramatically lower than the assessed values given to his home. Other proofs include

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the defects in the dwelling, which in addition to a crumbling chimney include the

following:

<u>Problem</u>	<u>Cost to cure</u>
Basement floor and foundation	\$22,125
Roof	\$ 5,100 (30 year)
Exterior paint	\$14,500

For its part Multnomah County did not dispute Mr. Velasquez's points. It agreed that the house has deferred maintenance. Multnomah County did not dispute that the assessed values assigned to homes in the neighborhood vary widely, explaining that in this area the anomalies of Measure 50 are compounded by special assessment programs. An obstacle to Mr. Velasquez's ability to qualify for such programs is the fact that, due to disability, he is unable to live in his residence.

COURT'S ANALYSIS

The court has a sympathetic understanding of Mr. Velasquez's situation. The property taxes of the home increased dramatically, making ownership a more expensive undertaking than Mr. Velasquez anticipated. He cannot, under his circumstances, live in the home and so qualify it under various programs of special assessment.

At the same time the court cannot find a reason in law to lower the assessment of his property. It is true that his property has a higher assessed value than his neighbors. However, that is explained by the application of Measure 50, which does not produce a uniform property tax burden. See *Ellis v. Lorati*, 14 OTR 525 (1999). Special assessment programs reducing property tax burdens also explain apparently inconsistent assessed values. And while Mr. Velasquez has shown that his house has defects that need to be remedied and provided the costs to cure, that is not, in itself, enough. What is missing is a demonstration of the relationship between these defects and the real market value of the property which show not only that the roll is in error, but

also the appropriate amount of the correction.

CONCLUSION

Now, therefore,

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

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 7, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 7, 2002.