

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

ELMER E. MOYER and MARY F. MOYER,)	
)	
Plaintiffs,)	No. 020586D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

Plaintiffs appeal the real market value of their property described as Multnomah County Assessor's Account No. R193186 for tax year 2001-2002.

A case management conference was held in the above-entitled matter on June 5, 2002. Mr. Elmer Moyer appeared on behalf of Plaintiffs. Ms. Leslie Cech, 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. Plaintiffs alleged that the real market value of their property was substantially less than the roll value which was \$246,560 for tax year 2001-2002. Mr. Moyer stated that he purchased the property in March, 2002, for \$197,500. He appealed because he believes that the real market value of the property was overstated and requested that the tax roll be changed for the current tax year.

During the case management conference, Mr. Moyer was informed that the prior owner of his property appealed that 2001-2002 real market value to the board of property tax appeals (BOPTA). BOPTA reduced the real market value of his property to \$210,000. However, the maximum assessed value and assessed value for tax year 2001-2002 was unchanged. The assessed value (\$185,150) was the amount used to

compute Plaintiffs' property taxes. BOPTA's Order was not appealed.

Because Mr. Moyer did not own the property until March, 2002, he did not appeal to BOPTA. When a taxpayer fails to appeal to BOPTA and appeals directly to the Tax Court, the court's authority to grant relief is limited by certain additional hurdles (ORS 305.288) imposed on the taxpayer by the legislature. The taxpayer must either allege a substantial error in the real market value of residential property (at least 20 percent) or provide a good reason (good and sufficient cause) for failing to petition BOPTA before appealing to the Tax Court. In this case, the property is residential property and Mr. Moyer is requesting that the court reduce the real market value from \$210,000 to \$197,500. The requested value does not meet the substantial error requirement. Mr. Moyer's situation does not satisfy the good and sufficient cause requirement.

Since Plaintiffs do not meet the statutory requirements of ORS 305.288, the court has no jurisdiction and must dismiss Plaintiffs' appeal. The court advised the parties that it would dismiss the appeal. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs' appeal is dismissed.

Dated this _____ day of June, 2002.

JILL A. TANNER
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON
JUNE 20, 2002. THE COURT FILED THIS DOCUMENT ON JUNE 20, 2002.**