

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ROGER A. WOOLEY, )  
 )  
 Plaintiff, ) No. 020592E  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's request that the above-entitled appeal be dismissed. The court discussed Defendant's request with the parties during the case management conference held June 19, 2002. Roger A. Wooley appeared on his own behalf. Edna Stanton appeared on behalf of Defendant. For ease of reference herein, the parties are referred to as "taxpayer" and "the county."

**STATEMENT OF FACTS**

Taxpayer appeals the 2001-02 real market value assigned to his personal residence.<sup>1</sup> The county assigned the property a real market value of \$936,300. Taxpayer claims the real market value was no more than \$766,900. The maximum assessed value for the property was \$164,080 and the assessed value was \$162,000.<sup>2</sup> The county requests that the court dismiss the case because even if the court ordered the real market value reduced to \$766,900 as requested, it would not result in any tax savings to taxpayer.

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<sup>1</sup> The property is identified in the county's records as Account No. R225946.

<sup>2</sup> The property received special assessment as historical property for the 2001-02 tax year.

## COURT'S ANALYSIS

ORS 305.275(1)(a)(B)<sup>3</sup> provides that a person must be “aggrieved by and affected by” an act of the county before filing an appeal with this court. In this case, the parties agree that reducing the real market value of the subject property to \$766,900 for the 2001-02 tax year will not lower the property’s tax liability for that year. The Tax Court has previously held that, where there is no tax consequence, a taxpayer is not aggrieved and may not maintain an action in this court. See *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50, 52 (1999) (holding that a taxpayer is not aggrieved within the meaning of ORS 305.275 as long as the “property’s maximum assessed value is less than its real market value”). Because there is no tax consequence to taxpayer’s claim, the court finds the case should be dismissed. Now, therefore,

IT IS THE DECISION OF THE COURT that the above-entitled matter be dismissed.

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

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COYREEN R. WEIDNER  
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 THIS DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON JULY 12, 2002. THE COURT FILED THIS DOCUMENT ON JULY 12, 2002.**

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<sup>3</sup> All references to the Oregon Revised Statutes are to 2001.