

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ERIKA IRENE JOHNSON,)
)
 Plaintiff,) No. 020641D
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss.

A case management conference was held on Thursday, June 13, 2002.

Ms. Erika Johnson appeared on her own behalf. Mr. Doug Kelsay, 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. Ms. Johnson stated that the board of property tax appeals (BOPTA) reduced the 2001-2002 real market value of her property to \$126,000, which was the price she paid for the property identified as Multnomah Count Assessor's Account No. R240555. She noted that her neighbor who owns property identical to hers has a lower maximum assessed value and assessed value than she does. Ms. Johnson requested that the maximum assessed value of her property be reduced. She was unsure if she was appealing the 2000-2001 tax year or the 2001-2002 tax year.

Ms. Johnson's property was completed in 1999 and placed on the tax roll in 2000. The real market value was determined as well as the maximum assessed value and both values were placed on the tax roll. At that time, Ms. Johnson did not own the subject property. She cannot appeal the real market value and maximum assessed value for tax year 2000-2001 when she did not own the subject property.

For tax year 2001-2002, Ms. Johnson owned the subject property. Ms. Johnson appealed the 2001-2002 real market value of her property to BOPTA. BOPTA reduced the real market value of Ms. Johnson's property. Ms. Johnson is not appealing BOPTA's determination of the real market value of her property for tax year 2001-2002. She is appealing only the maximum assessed value. Ms. Johnson cannot appeal the maximum assessed value because that value was determined when she did not own the property.¹ Ms. Johnson is not aggrieved under ORS 305.275² and her appeal cannot proceed. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is dismissed.

Dated this _____ day of June, 2002.

JILL A. TANNER
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 JUNE 24, 2002. THE COURT FILED THIS DOCUMENT ON JUNE 24, 2002.

¹The court explained that in most cases the prior year's assessed value increases three percent and becomes the maximum assessed value for the next year. See ORS 308.146(1).

²All references to the Oregon Revised Statutes are to 1999.