

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

JOHN LESZAR and PAMELA LESZAR,	)	
	)	
Plaintiffs,	)	No. 020682B
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT</b>

This matter is before the court on Defendant's motion to dismiss, filed on May 17, 2002. A case management conference was convened on June 19, 2002. John Leszar participated for Plaintiffs. Bob Alcantara represented Defendant. The parties subsequently provided additional written arguments.

Plaintiffs do not seek a reduction in the 2001-02 real market value (RMV). They are in agreement with Defendant's determination at \$280,680. Instead, they seek a reduction in the maximum assessed value (MAV) from \$201,150 to a lower amount.

So long as the property's maximum assessed value is less than its real market value, the taxpayer is not aggrieved within the meaning of ORS 305.275.<sup>1</sup> *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999).

Furthermore, Plaintiffs cannot examine the earlier assessed value of this property for the 1995-96 tax year. That year is not subject to litigation at this late date.

Plaintiffs offered arguments that suggested the property's assessed value is greater than comparable properties. To reduce the assessed value, the court would need to either reduce the RMV or the MAV. There is no dispute as to the correct RMV, and Plaintiffs do not claim it should be further reduced. The MAV, however, is derived

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<sup>1</sup>All references to the Oregon Revised Statutes are to 1999.  
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from a constitutional formula; as a result, the court is unable to modify the subject property's MAV. ORS 308.146(1).

Plaintiffs mention the variance in assessed values of comparable properties. Although the disparity is apparent, the Regular Division of the Tax Court has already accepted that calculations will result in some degree of nonuniformity. In *Ellis v. Lorati*, 14 OTR 525, 535 (1999) the court stated:

“The court recognizes that in one sense MAV is somewhat artificial or arbitrary. That is inherent in the overall scheme of section 11 [of the Oregon Constitution]. 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.*

### CONCLUSION

The court concludes that it lacks authority to reduce the assessed value as requested by Plaintiffs. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this appeal is dismissed.

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

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JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON OCTOBER 23, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 23, 2002.**