

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

RICHARD R. MCNULTY and ROSE M. MCNULTY,	)	
	)	
	)	
Plaintiffs,	)	No. 020837C
	)	
v.	)	
	)	
UMATILLA COUNTY ASSESSOR,	)	
	)	
Defendant.	)	

**DECISION AND JUDGMENT**

Plaintiffs seek a reduction in the real market value, for the 2001-2002 tax year, of certain real property identified in the Umatilla County Assessor's records as Account No. 114393. A case management conference was held August 15, 2002, to determine whether Plaintiffs were aggrieved. Richard McNulty appeared for Plaintiffs. Angela Gallino appeared for Defendant.

**STATEMENT OF FACTS**

Plaintiffs request the real market value be reduced from \$158,170 to \$151,000. Plaintiffs have an independent appraisal to support their value. The assessed value is \$131,730. The reduction requested by Plaintiffs would not reduce the assessed value or property taxes.

**COURT'S ANALYSIS**

Plaintiffs' right of appeal is found in ORS 305.275<sup>1</sup>. That statute requires that the party appealing be "aggrieved." ORS 305.275(1)(a). This court has previously ruled that "[i]n requiring that taxpayers be 'aggrieved' under ORS 305.275, the legislature intended that the taxpayer have an immediate claim of wrong." *Kaady v. Dept. of*

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<sup>1</sup> All references to the Oregon Revised Statutes are to 2001.  
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*Revenue*, 15 OTR 124, 125 (2000). The court interprets this to mean that a successful appeal will reduce taxes. *Kaady* relied on *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999), in which the court ruled that “[s]o long as the property’s maximum assessed value is less than its real market value, taxpayer is not aggrieved.” *Parks Westsac*, 15 OTR at 52.

Maximum assessed value is a creature of statute which, for the 1997-98 tax year, was 90 percent of the property’s real market value appearing on the tax rolls in 1995. Thereafter maximum assessed value is the greater of "103 percent of the property’s assessed value from the prior year or 100 percent of the property’s maximum assessed value from the prior year." ORS 308.146(1). Assessed value is the lesser of the property’s real market or maximum assessed values. ORS 308.146 (2).

The maximum assessed value in the instant case is \$131,730, well below the \$151,000 requested by Plaintiffs. Were Plaintiffs able to successfully demonstrate at trial that the real market value of their property was \$151,000 as of the applicable assessment date, the assessed value would not change because maximum assessed value is roughly \$20,000 below that figure. Accordingly, should Plaintiffs prevail, there is no immediate claim of wrong the court can rectify by granting the requested relief.

### **CONCLUSION**

Because the maximum assessed value is less than the value requested by Plaintiffs, the court concludes Plaintiffs are not aggrieved as required by statute. Now, therefore,

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IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs’ Complaint is  
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dismissed.

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

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DAN ROBINSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON AUGUST 30, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 30, 2002.**