

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

DOROTHY CASTELLANOS,)
)
 Plaintiff,) No. 020913B
)
 v.)
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

Dorothy Castellanos appealed the real market value, for the 2001-02 tax year, of property identified by Account No. R83447. She appeared and made her arguments. Jeff Procter, of the assessor's staff, represented Marion County.

STATEMENT OF FACTS

The property at issue is a single family residence located at 3845 D Street NE in Salem. Its value was appealed for the 1997-98 and 1998-99 tax years, and set at \$60,000 for each year. This value was increased to \$63,000 for the 2000-2001 and 2001-02 tax years. It has been listed for sale, as late as April of 2002, for \$89,900.

The property is in foreclosure. Ms. Castellanos testified that \$60,000 is a fair price for the property.

COURT'S ANALYSIS

As this is not a timely appeal from the order of the board of property tax appeals, the only avenue that is available for ordering relief is ORS 305.288.¹ This statute is limited to instances where the difference between the real market value of the property and its real market value as carried on the roll is 20 percent or more. The home is assessed at a value of \$63,000. Even if Ms. Castellanos' evidence is given its greatest

¹All references to the Oregon Revised Statutes (ORS) are to 2001.

possible weight, it does not prove the property is worth \$50,400, which is the value which must be demonstrated to meet the 20 percent test. The appeal must be dismissed.

CONCLUSION

Now, therefore,

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

Dated this _____ day of December, 2002.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON DECEMBER 11, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 11, 2002.