

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

NANCY BROOKS,)
)
 Plaintiff,) No. 020919A
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Ms. Brooks has appealed the assessment of her residence, identified by Account No. R181849, for the 1994-95 tax year. She appeared and made her arguments. Multnomah County was represented by Katie Bailey, of its staff.

STATEMENT OF FACTS

Ms. Brooks purchased her home in 1991 for \$82,000; she described its current listing price as on the order of \$250,000. Her request is that the court recognize the historical and current condition of her property and reassess it for the 1994-95 and subsequent tax years, lowering its maximum assessed value under Measure 50 to a value on the order of \$110,000 or less. For the 1994-95 tax year the property's total real market value on the roll was \$135,800.

As part of her proofs Ms. Brooks pointed to the homes in her neighborhood that are in a condition superior to her own, and yet have lower tax bills. Ms. Brooks went on to show that the list of defects in her home include, among others, floors and walls that are not level or plumb due to foundation problems, crumbling plaster, and dated plumbing and electrical systems.

For the 2001-02 tax year the property is on the roll at a total real market value of \$254,110, and a total assessed of \$169,140.

COURT'S ANALYSIS

The essence of Ms. Brooks' case is that she is paying more in property taxes than her neighbors. It is unfair, she reasons, that errors in the 1995-96 roll value of her property should work such an injustice today.

The point fatal to this perspective is that this court has decided that the unfairness which Ms. Brooks has documented does not defeat the legitimacy of the tax. At one time the Magistrate Division was of the opinion that homeowners should, under some limited conditions, be able to dispute the 1995-96 roll values which subsequently formed the basis of the Measure 50 values. *Lorati v. Dept. of Rev.*, OTC-MD No 970657 (Apr 1, 1998). On appeal that decision was reversed. *Ellis v. Lorati*, 14 OTR 525 (1999). The 1995-96 roll values, despite any inequities which they may perpetuate, may not be revised upon appeal.

While Ms. Brooks may be paying more in property taxes than her neighbors, a point to be remembered is that she is paying taxes on less than the real market value of her property. If Ms. Brooks were to list her property, it would be on the order of

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\$250,000. The value at which her taxes are calculated is \$169,140. For purposes of

Measure 50, that is sufficient.

CONCLUSION

IT IS THE DECISION OF THIS COURT that this appeal must be denied.

Dated this _____ day of October, 2002.

SCOT A. SIDERAS
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 SCOT A. SIDERAS ON OCTOBER 28, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 28, 2002.