

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MARK A. MELGARD, )  
 )  
 Plaintiff, ) No. 021012D  
 )  
 v. )  
 )  
 MARION COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss Plaintiff's Complaint, filed July 15, 2002.

On Tuesday, September 17, 2002, a case management conference was held in the above-entitled matter. Mr. Mark Melgard appeared on his own behalf. Mr. Jeff Procter, Appraiser, appeared on behalf of Defendant.

During the conference, Mr. Melgard explained that his property, Canyon Ridge Estates, has been the subject of extended discussions with the city of Detroit for the last two years. According to Mr. Melgard, he has been unable to sell any of the lots because of the restrictions imposed by the city. As a result, he has not paid the property taxes for the last two years.

Mr. Melgard did not appeal the value of the lots to the board of property tax appeals. Mr. Melgard stated that he does not dispute the value placed on the property by Defendant, but he is seeking an equitable adjustment for the actions of the city of Detroit. The court explained that because he does not dispute the value placed on the property this court cannot hear his appeal. The court advised Mr. Melgard that it would dismiss his appeal. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter be dismissed.

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

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JILL A. TANNER  
PRESIDING 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 SEPTEMBER 27, 2002. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 27, 2002.**