

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JEFF FULOP and LINDA FULOP,)	
)	
Plaintiffs,)	No. 021164D
)	
v.)	
)	
CLACKAMAS COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appeal the real market value of their property identified as Clackamas County Assessor's Account Nos. 00961828, 00961775, 00961766, and 00961819 for tax year 2000-2001.

A case management conference was held on Thursday, December 5, 2002. Mr. Jeff Fulop appeared on behalf of Plaintiffs. Ms. Suzanne Warman, Senior Appraiser, appeared on behalf of Defendant.

During the conference, Mr. Fulop stated that he did not appeal to the board of property tax appeals (BOPTA). In addition, Mr. Fulop stated that he does not dispute the assessed value of his property. He explained that he and his wife filed the appeal because of pending civil litigation concerning the real market value of the subject property for the tax year 2000-2001. Ms. Warman stated that the 2000-2001 assessed value of Plaintiffs' property on the tax roll was less than the real market value.

The court reviewed the statutory requirements for filing a property tax appeal. When a taxpayer fails to appeal to BOPTA and appeals directly to the tax court, the court's authority to grant relief is limited by certain additional hurdles (ORS 305.288)¹ imposed on

¹ All references to the Oregon Revised Statutes (ORS) are to 1999.

the taxpayer by the legislature. The taxpayer must either allege a substantial error in the real market value of the property (at least 20 percent) or provide a good reason (good and sufficient cause) for failing to petition BOPTA before appealing to the tax court.

During the conference, Mr. Fulop stated that there are two residences on the four lots, but he does not believe that there was a substantial error in the real market value of either or both residences. Again, Mr. Fulop stated that he did not appeal to BOPTA because he agreed with the assessed value. Based on Mr. Fulop's explanation, he did not have good and sufficient cause for failing to petition BOPTA. The court explained that in failing to meet the statutory requirements, Plaintiffs' appeal must be dismissed. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal be dismissed.

Dated this _____ day of December, 2002.

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 DECEMBER 31, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 31, 2002.