

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GEORGE BITROUS and MAYADA)
BITROUS,)
)
Plaintiffs,) TC-MD 021282F
)
v.)
)
CLACKAMAS COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's motion to dismiss, made at the case management conference on March 17, 2003, requesting that the Complaint be dismissed.

Plaintiffs filed their appeal concerning tax years 2001-02 and 2002-03. They did not first appeal to the board of property tax appeals (the board).¹ They do not allege that they are entitled to a reduction of at least 20 percent or that they have good and sufficient cause for not timely appealing to the board. See ORS 305.288 (2001) Now, therefore,

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

Dated this _____ day of March, 2003.

SALLY L. KIMSEY
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 SALLY L. KIMSEY ON MARCH 27, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 27, 2003.

¹ In addition to their appeal to the Magistrate Division for tax year 2002-03, Plaintiffs simultaneously filed an appeal with the board.