

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

JOHN STEINER, )  
 )  
 Plaintiff, ) TC-MD 030134A  
 )  
 v. )  
 )  
 WASHINGTON COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

John Steiner appealed the assessment of his property, identified by Account R1152585, for the 2002-03 tax year. He appeared and made his arguments. Washington County responded, and was represented by its employee, Tony Rosatti.

**I. STATEMENT OF FACTS**

Observing that the constitutional and statutory revisions to the property tax code colloquially known as Measure 50 created a relationship between real market value, maximum assessed value, and assessed value, Mr. Steiner testified that he purchased his home in November, 2001, for \$160,000. From this he reasoned, on the basis of an annual three percent increase, that its real market value for the previous year was \$155,600. Mr. Steiner then multiplied by amount by a ratio of .74 to conclude that the corrected maximum assessed value of his property was \$115,144.

**II. ANALYSIS**

Mr. Steiner is incorrect in his application of Measure 50. The 1995-96 real market value as carried on the roll for property assessed in that tax year became the basis for the subsequent determination of maximum assessed value. This court has determined that the real market value as carried on the roll may not be redetermined. The ratio may not be multiplied against previously assessed property, but instead is limited to new construction

and exception value.

These rules were set out in *Ellis v. Lorati*, 14 OTR 525 (1999). Rather than repeat that analysis here, the court incorporates its reasoning by reference, and as a matter of courtesy has included a copy of the case with this decision in its mailing to Mr. Steiner.

### III. CONCLUSION

Now, therefore,

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

Dated this \_\_\_\_\_ day of August, 2003.

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SCOT A. SIDERAS  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 AUGUST 13, 2003. THE COURT FILED THIS DOCUMENT ON AUGUST 13, 2003.**