

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

LEWIS MARCUS, )  
 )  
 Plaintiff, ) TC-MD 030288D  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

This matter is before the court on Plaintiff's appeal of the real market value of his property for tax year 2002-2003

A case management conference was held on Wednesday, May 14, 2003. Lewis Marcus appeared on his own behalf. Bob Schafer, Appraiser, appeared on behalf of Defendant.

During the conference, the parties discussed the Oregon property tax system which was changed for tax years beginning July 1, 1997. Plaintiff alleges that the real market value of his property is no more than \$120,230, including the real market value of \$29,300 for his land. The real market value as stated on Plaintiff's property tax statement for tax year 2002-2003 was \$144,430. Plaintiff appealed because he believes that the real market value of his land was overstated and he wanted to have the tax roll changed for tax year 2002-2003. It was explained to Plaintiff that the 2002-2003 assessed value was \$90,330, which was the amount used to compute his property taxes. Defendant and the court explained that a reduction in the 2002-2003 real market value of the property to the value requested by Plaintiff would not change the 2002-2003 assessed value and the amount of his property taxes. Because the assessed value on the roll of Plaintiff's property is less than Plaintiff's requested real

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market value, Plaintiff is not aggrieved under ORS 305.275 and his appeal cannot proceed. See *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999).

Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal must be dismissed.

Dated this \_\_\_\_\_ day of May, 2003

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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 MAY 27, 2003. THE COURT FILED THIS DOCUMENT ON MAY 27, 2003.**