

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ESTATE OF THELMA VIOLETTE, )  
 )  
 Plaintiff, ) TC-MD 030342A (Control),  
 ) 030343A, 030344A, 030345A  
 v. )  
 )  
 COLUMBIA COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

Plaintiff has appealed Accounts 02-01 4105 044 01800, 02-01 4105 044 01900, 02-01 4105 044 00700, and 02-01 4105 044 00600 for the 2002-03 tax year.

**I. STATEMENT OF FACTS**

The aggregate real market value of these accounts as carried on the roll for the year at issue is \$2,248,100. Their aggregate assessed value is \$787,530. Plaintiff asserts that their real market value is \$1,150,000.

**II. ANALYSIS**

Plaintiff may well be correct in its assertion that the real market value of the property as carried on the roll is overstated. However, that is a possible distinction with no real difference. Under these circumstances Plaintiff is not aggrieved. Defendant's motion to dismiss, with its discussion of the applicable points and authorities, is well taken.

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### III. CONCLUSION

Now, therefore,

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

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 15, 2003. THE COURT FILED THIS DOCUMENT ON AUGUST 15, 2003.**