

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GEORGE WINGARD,)
)
 Plaintiff,) TC-MD 030547A
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Plaintiff appealed the assessment of his property, identified by Account 463594, for the 2002-03 tax year. Plaintiff was represented by his counsel, David Carmichael. Defendant appeared through his employee, Bill Weeks.

I. STATEMENT OF FACTS

The total assessed value of this property is \$257,946. Its alleged real market value is \$380,000.

II. ANALYSIS

Under the facts as asserted in the pleadings, and the current state of property tax law, there is no justiciable issue for the court to resolve. Even if the court were to order the real market value as carried on the roll to the amount alleged by Plaintiff, there would be no change to Plaintiff's tax burden. This case must be dismissed.

III. CONCLUSION

Now, therefore,

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

Dated this _____ day of September, 2003.

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 SEPTEMBER 18, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 18, 2003.