

///

II. ANALYSIS

Plaintiffs expended substantial effort in their appeal. Their careful work has demonstrated that their home is assessed higher than other properties, similar to theirs, within their neighborhood.

However, there is nothing the court can do to address that situation. The source of the disparities in assessed value is the property tax relief measure known as Measure 50. This is explained in the Regular Division's decision, *Ellis v. Lorati*, 14 OTR 525 (1999), a copy of which is enclosed. Although the court understands that Plaintiffs had no ability to contest the values which now burden them, this reasoning was not persuasive in *Lorati*.

A last matter is Plaintiffs' request that they be granted relief because Defendant did not file its Answer within 30 days. Although Plaintiffs' point is correct, it is not enough to compel the result Plaintiffs desire. This is because, even if no Answer had been filed at all, the court could not lower the assessed value contrary to the constitution, statutes, and precedent of this court.

III. CONCLUSION

Plaintiffs' request, coming from concerns as to equity and fairness, is reasonable. However, other alternatives are reasonable as well. The legislature made

///

///

///

///

///

///

///

its choice, which the voters ratified, in Measure 50. For the court to do what Plaintiffs ask would be inconsistent with *Lorati's* analysis of the law. Now, therefore,

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

Dated this _____ day of November, 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 NOVEMBER 7, 2003. THE COURT FILED THIS DOCUMENT ON NOVEMBER 7, 2003.