

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

| | | |
|----------------------------|---|------------------------------|
| KEN KHOSROABADI, |) | |
| |) | |
| Plaintiff, |) | TC-MD 040007E |
| |) | |
| v. |) | |
| |) | |
| MULTNOMAH COUNTY ASSESSOR, |) | |
| and DEPARTMENT OF REVENUE, |) | |
| STATE OF OREGON, |) | |
| |) | |
| Defendants. |) | DECISION OF DISMISSAL |

This matter is before the court on its own motion to dismiss the above-entitled appeal.

On May 5, 2004, the court entered an Order directing Plaintiff to file notice of his intent to pursue the appeal by May 18, 2004. The court entered that Order after determining the facts of the case suggested Plaintiff was not aggrieved by any action of Defendants. The Order stated:

“On April 20, 2004, the court held a telephone conference in the above-entitled matter. Ken Khosroabadi appeared on his own behalf. Richard Teague (Teague), Personal Property Appraiser, appeared on behalf of the Multnomah County Assessor (the county). James C. Wallace, Assistant Attorney General, appeared on behalf of the Department of Revenue. During that conference, Teague questioned which tax year Plaintiff was appealing to the court. Plaintiff indicated he was not certain. The court questioned Teague as to which tax year’s liability the county was pursuing against Plaintiff. It was at that time Teague informed the court that the account has been paid in full and that no outstanding liability exists. The court questioned Plaintiff whether he made payment on the account and, if so, for which year. Plaintiff stated he has made no payment on the account. The court requested that Teague confirm his statements in writing.

“On April 21, 2004, the court received a letter from Teague confirming that, on May 13, 2003, the county received full payment on the account. Based on that information, it appears Plaintiff suffers no aggrievement and, as a result, has no basis for his appeal. As a result, the court finds that, if Plaintiff intends to continue with the appeal, he must notify the court by May 18, 2004, on his intent. If he intends to pursue the appeal, Plaintiff must provide his basis for the appeal and specify how he is currently aggrieved. **If the court does not receive written notification from Plaintiff by May 18, 2004, the court will dismiss the appeal for lack of aggrievement.**”

(Order May 4, 2004; emphasis in original.)

As of this date, the court has received no response from Plaintiff. As a result, the court finds the case must be dismissed. Now, therefore,

IT IS THE DECISION OF THIS COURT that the above-entitled appeal is dismissed.

Dated this _____ day of July 2004.

COYREEN R. WEIDNER
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 COYREEN R. WEIDNER JULY 12, 2004. THE COURT FILED THIS DOCUMENT JULY 12, 2004.