

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

BOARDMASTER CORPORATION,)	
)	
Plaintiff,)	TC-MD 040131D
)	
v.)	
)	
JACKSON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND GENERAL JUDGMENT OF DISMISSAL

Plaintiff appeals the real market value of its property (trailer) for tax year 2003-04.

A case management conference was held Monday, April 26, 2004. Larry Olson (Olson), President, appeared on behalf of Plaintiff. Kim Colley (Colley), Appraiser I, appeared on behalf of Defendant.

During the conference, the court discussed Defendant's Answer, filed March 22, 2004, with the parties. In its Answer, Defendant acknowledged that "a full and complete examination of the property values being contested may not have been completed. Once the valuation analysis is complete the value requested by Jackson County may be lower, higher, or equal to the property value being contested." When asked if Defendant had completed its review, Colley informed the court that Olson denied Defendant's request for a site inspection, and Defendant did not receive copies of photographs submitted to the court by Plaintiff. Colley explained that she needed to view the trailer because it is now sited at a new location, and the county has not appraised the trailer in its current location.

The court discussed Defendant's request to inspect the trailer. Olson stated that he would not permit Defendant to come onto his property to appraise the trailer. The

court recited the Oregon Supreme Court's holding that when the value of property is at issue, the county's "ability to defend against the complaint seriously would be impeded without access to the property." *Poddar v. Dept. of Rev.*, 328 Or 552, 563, 983 P2d 527 (1999). The court advised Plaintiff that it would grant Defendant's request to access the property. Olson stated that he would not permit Defendant to inspect his trailer, and the value of the trailer would have to stay at the value determined by the board of property tax appeals.

The court advised Plaintiff that based on its decision not to permit Defendant access onto its property and its conclusion that the value of the trailer as determined by the board of property tax appeals "would have to stay," the court will dismiss Plaintiff's appeal. Now, therefore,

IT IS ADJUDGED that Plaintiff's appeal is dismissed.

Dated this _____ day of April 2004.

JILL A. TANNER
PRESIDING MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON APRIL 29, 2004. THE COURT FILED THIS DOCUMENT ON APRIL 29, 2004.