

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GEORGE BOARDWAY,)	
)	
Plaintiff,)	TC-MD 040161A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff appealed, for the 2003-04 tax year, the assessment of land identified as Account R295122. Plaintiff appeared and made his arguments. Robert Schafer, of Defendant's staff, presented its case.

I. STATEMENT OF FACTS

Plaintiff's house is located at 5235 NE 14th Place in Portland, Oregon. He appealed to the board of property tax appeals, which reduced the real market value of his house to a total of \$56,000, but left the maximum assessed value and assessed value unchanged at \$30,380. There is no exception value to the property.

Plaintiff's appeal speaks as to the sexual orientation of his neighborhood, his water bill, septic drains, and how a vacant lot in his area sells for \$17,000 to \$23,000. Plaintiff spoke of his home selling at different times for \$5,800 to \$38,000. Mention was made of lots selling for as little as \$300 or \$600, and lots being used as gardens, sometimes as a result of meth labs blowing up.

For its part, Defendant presented seven sales, four from Plaintiff's assessment neighborhood and three from the next neighborhood to the north. Those sales ranged from \$50,000 to \$58,000 and took place between January 2003 and January 2004. On-site

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improvements, which must be added to the land so it may support a dwelling, are an additional \$7,000.

II. ANALYSIS

The court cannot agree with Plaintiff that the value of his lot is on the order of \$16,000. His only specific mention of a selling price in connection with a definitive transaction was as to “Phil’s lot” and that it sold for either \$300 or \$600. Such a statement requires more information. When did it sell? Was it buildable? Was it between parties knowledgeable as to the market, free from duress? Did the sale occur in a manner typical for the market? All of those questions are important.

Against this point, Defendant has shown that the market believes Plaintiff’s lot is worth at least \$50,000. If Defendant’s evidence, and it is reliable evidence taken from demonstrated sales, is discounted, it would have to be discounted on the order of 66 percent to be consistent with Plaintiff’s claims.

As a test, taking a step back from this matter, the court is satisfied Plaintiff is taxed at the appropriate level. Although his house and lot have their problems, his tax burden is figured, not from the real market value shown on his tax statement of \$56,000, but from an assessed value of \$30,380. Plaintiff’s tax is determined from a value less than the property was purchased for years ago. Considering all the points Plaintiff and Defendant have presented, the court is of the opinion that this is correct, and will not change the tax roll.

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III. CONCLUSION

Now, therefore,

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

Dated this _____ day of October 2004.

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 OCTOBER 29, 2004. THE COURT FILED AND ENTERED THIS DOCUMENT OCTOBER 29, 2004.