

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

BRIDGEVIEW INVESTORS CORP.,)	
)	
Plaintiff,)	TC-MD 040278A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION and GENERAL JUDGMENT OF DISMISSAL

This matter is before the court on Defendant’s Motion to Dismiss Plaintiff’s appeal and Plaintiff’s Statement of Opposition to Defendant’s Motion to Dismiss.

Plaintiff appealed the assessment of land identified as Account R325247 for the 2001-02 and 2002-03 tax years. Plaintiff appeared through its officer. Defendant was represented by its staff.

I. STATEMENT OF FACTS

The property at issue is unimproved land. For the 2003-04 tax year, the board of property tax appeals (BOPTA), acting on the consensus of Plaintiff and Defendant that the property could not be developed, dramatically lowered its value.

Plaintiff would have the court make a similar reduction for the 2001-02 and 2002-03 tax years.

II. ANALYSIS

This court cannot grant Plaintiff the relief it requests. The 2001-02 and 2002-03 tax years did not come to this court in the context of a timely appeal from the orders of the respective BOPTA.

There are some remarkable circumstances that, in the absence of a timely appeal, nonetheless permit the court to correct the roll as to nonresidential property. Those

circumstances, known as "good and sufficient cause," are set out in ORS 305.288(5)(b)(A)¹ as meaning an extraordinary circumstance beyond the control of a taxpayer that causes the failure to pursue the appeal. Inadvertence, oversight, lack of knowledge, hardship, or reliance upon misleading information from any other source than an authorized tax official are excluded from good and sufficient cause. ORS 305.288(5)(b)(B).

In this instance, conclusions as to the ability of the property to support development do not qualify as good and sufficient cause.

III. CONCLUSION

Although Plaintiff may not receive the relief it requests from this forum, an alternative exists. The Department of Revenue has its own independent ability to order corrections of the sort sought by Plaintiff through ORS 306.115. Plaintiff was advised of that during a telephonic case management conference as to this matter. Now, therefore,

IT IS ADJUDGED that Defendant's Motion to Dismiss is granted; and

IT IS FURTHER ADJUDGED that this appeal is dismissed..

Dated this ____ day of July 2004.

SCOT A. SIDERAS
MAGISTRATE

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

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT SIDERAS ON
JULY 26, 2004. THE COURT FILED THIS DOCUMENT ON JULY 26, 2004.**

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.