

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GEORGE M. PEREZ and ANA A. PEREZ,)	
)	
Plaintiffs,)	TC-MD 040284C
)	
v.)	
)	
DESCHUTES COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s motion to dismiss, included in its Answer filed April 14, 2004, requesting that the Complaint be dismissed because Plaintiffs did not appeal to the county board of property tax appeals (board). The court addressed the motion with the parties during the May 17, 2004, telephonic case management conference.

Plaintiffs acknowledge that they missed the deadline for petitioning the board. They obtained the necessary forms and instructions in November 2003 but were unable to prepare their case prior to the December 31, 2003, board deadline. In the Answer, Defendant asserts Plaintiffs not only failed to petition the board, but that they paid approximately \$13,000 more than the real market value (RMV) on the rolls.¹ Plaintiffs respond that they believe they paid too much for the property, but that it is probably worth the RMV on the roll (\$303,090). Plaintiffs are not aggrieved because they agree with the RMV on the roll, and the assessed value (AV) is a percentage of RMV, as provided by ORS 308.153.² Now, therefore,

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¹ Plaintiffs purchased the newly constructed home February 19, 2003, for \$316,000. The RMV on the rolls is \$303,090.

² All references to the Oregon Revised Statutes (ORS) are to 2003.

The home was built in 2002 and first added to the rolls for the 2003-04 tax year. Accordingly, maximum assessed value (MAV) had to be calculated to provide Plaintiffs with the benefits of Measure 50, which reduced 1997 values to 90 percent of 1995 values. The methodology for passing along that reduction is spelled out in ORS 308.153(1).

IT IS THE DECISION OF THIS COURT that this matter be dismissed because Plaintiffs are not aggrieved.

Dated this _____ day of June 2004.

DAN ROBINSON
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 DAN ROBINSON ON JUNE 16, 2004. THE COURT FILED THIS DOCUMENT JUNE 16, 2004.