

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

THOMAS M. O'BRIEN)
and FLORENCE M. O'BRIEN,)
)
Plaintiffs,) TC-MD 040318C
)
v.)
)
DESCHUTES COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Plaintiff's motion to dismiss, made orally to the court by Thomas O'Brien (O'Brien) at the September 13, 2004, telephonic status conference.

Plaintiffs' request is based on the fact that they did not petition the county board of property tax appeals (board) and they lack "good and sufficient cause"¹ for their failure to do so. Moreover, O'Brien acknowledges that there is not a 20 percent error in the value of their one-fifth interest in the condominium unit that is the subject of this appeal. Accordingly, O'Brien determined it was not prudent to proceed. Now therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of September 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 SEPTEMBER 27, 2004. THE COURT FILED THIS DOCUMENT SEPTEMBER 27, 2004.

¹ When a taxpayer comes directly to the court without first petitioning the board, the court cannot consider the valuation issue unless, in the case of residential property, the taxpayer can demonstrate a 20 percent error in the value of the property or has good and sufficient cause for not pursuing the statutory right of appeal. ORS 305.288 (1)(b) and (3)(2003).