

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

|                              |   |                              |
|------------------------------|---|------------------------------|
| JOHN SULLIVAN                | ) |                              |
| and SARAH THURSTON-SULLIVAN, | ) |                              |
|                              | ) |                              |
| Plaintiffs,                  | ) | TC-MD 040329A                |
|                              | ) |                              |
| v.                           | ) |                              |
|                              | ) |                              |
| MULTNOMAH COUNTY ASSESSOR,   | ) |                              |
|                              | ) |                              |
| Defendant.                   | ) | <b>DECISION OF DISMISSAL</b> |

On September 28, 2004, a Journal Entry was sent to Plaintiffs asking them to explain why they did not appear at their scheduled proceeding; why TCR-MD Rule 12 B was not followed in their attempt to reschedule the case; and how Plaintiffs planned to prove their case in light of the material provided by Multnomah County and the precedent of *Ellis v. Lorati*, 14 OTR 525 (1999).

Plaintiffs did not respond. The only notice the court received from Plaintiffs is a copy of a letter, dated November 29, 2004, that Plaintiffs sent to Defendant. The letter queried Defendant as to the manner in which Plaintiffs' home was appraised for the 1995-96 tax year.

Plaintiffs have not done what the court asked them to do; therefore, this case will be dismissed. The court takes comfort from the conclusion that this act does not burden Plaintiffs. Plaintiffs appear set on arguing against the clear application of *Ellis*, 14 OTR at 525, to the facts of their appeal. If that is the case, then Plaintiffs need to proceed to the higher forum. This court will declare that, even if the questions Plaintiffs asked of Defendant are answered in the manner most favorable to Plaintiffs, their appeal would be denied on the interpretation of *Ellis*, which this court has followed for the last four years.

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Now, therefore,

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

Dated this \_\_\_\_\_ day of December 2004.

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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 DECEMBER 20, 2004. THE COURT FILED THIS DOCUMENT DECEMBER 20, 2004.**