

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MERLYN WEBSTER and LINDA WEBSTER,	)	
	)	
Plaintiffs,	)	TC-MD 040348B
	)	
v.	)	
	)	
DESCHUTES COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiffs have appealed the assessment of their home, identified by Account R 1-095 191128-BD-01600, for the 2002-03 and 2003-04 tax years. Plaintiffs appeared and made their case. Defendant was represented by its counsel, Laurie E. Craghead.

I. STATEMENT OF FACTS

The history of this case was previously set out in an order, filed July 28, 2004, that granted Defendant's motion to amend its Answer, denied Plaintiffs' motion for default, and denied Defendant's motion to dismiss. The court, by reference, now incorporates the contents of that order here. A conclusion of the order was that the court would continue proceedings to the extent of holding a hearing at which Plaintiffs would present the points that they regard as definitive in this appeal.

The hearing was subsequently held, and Plaintiffs listed their grievances. Their points were that there was a lack of information from the county as to how their property was assessed, bad faith on the part of Defendant, and misinformation provided to the court in the context of the previous appeal of this matter for the 2001-02 tax year. Plaintiffs particularly emphasized that they desired an audit of the county and the information it carried as to their account.

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## II. ANALYSIS

The court has been patient with Plaintiffs. It could have dismissed their Complaint at the time of Defendant's Answer. Instead, the law was explained, and Plaintiffs were given an opportunity to amend their filing. The court's patience was extended again in the context of the matters discussed in the order of July 28, 2004, when the court again might have chosen to dismiss this matter. However, the court's patience is not without its limits, and the time has now come to dismiss this appeal.

The court's reasoning begins with the observation that it carefully heard these same parties argue at trial the value of this property for the 2001-02 tax year. *Merlyn Webster v. Deschutes County*, TC-MD 020454C (Mar 13, 2003). The decision that followed from that trial resulted in the finding that the real market value of the property for the 2001-02 tax year was \$255,060, with a corresponding assessed value of \$185,631. Plaintiffs now come to this court arguing that decision is flawed due to misinformation presented by Defendant. That argument had to have been made in a timely appeal of the decision that was prosecuted to resolution. Plaintiffs did not pursue that option, and do not now have the ability to subsequently revive the dispute at their discretion.

Defendant's filings indicate the consequence of the court's decision for the 2001-02 tax year was that assessed values for the 2002-03 and 2003-04 tax years were respectively \$191,200 and \$196,946. Against this, Plaintiffs advance the assertion that the real market value of the property was \$180,960, which results in a difference which, at its greatest, is some 8 percent of the roll. It is possible that a litigant might somehow be able to assemble proofs that the value should be lowered to an amount less than 10 percent of the roll value, but *Price v. Dept. of Rev.*, 7 OTR 18 (1977) is very discouraging as to that prospect. What the court is certain of, is that Plaintiffs cannot hope to be successful in a value dispute of less than 10 percent on the basis of the allegations of this particular appeal.

The perception of the court is that the real issue of this appeal is not the tax savings to Plaintiffs, but the disappointment Plaintiffs feel in the manner in which Defendant has dealt with them, and the frustrations Plaintiffs encountered in learning the complicated law as to property tax assessment. Those are important points. However, not every disagreement with a county assessor gives rise to a dispute that is so weighty as to call for its resolution by the Tax Court. Giving Plaintiffs' allegations their greatest possible weight, there is no dispute as to facts relevant to this appeal that warrant taking this matter further. The appeal is dismissed.

### III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that the appeal is 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 ON DECEMBER 15, 2004 . THE COURT FILED THIS DOCUMENT ON DECEMBER 15, 2004.**