

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JESUS A. YANEZ,)	
)	
Plaintiff,)	TC-MD 040382B
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This appeal concerns the 2003-04 real market value (RMV) of certain residential property, more fully described below.

A trial was held September 17, 2004. Jesus A. Yanez participated on his own behalf. Participating for Defendant were appraisers Azure Raff (Raff) and Joe Nelson.

I. STATEMENT OF FACTS

The subject property is a single-family residence located at 6470 SW Cape Meares Court in Beaverton. The improvements total 1,680 square feet with three bedrooms and two baths. For the 2003-04 tax year, Defendant valued the property at \$182,220 RMV. Upon review, that value was sustained by the Washington County Board of Property Tax Appeals (BOPTA). Plaintiff has appealed to this court and seeks a reduction (as amended at trial) to \$172,840.

Plaintiff cited his acquisition price of the home in June of 2002. He paid \$184,900. His chief evidence consisted of an appraisal report completed for loan purposes. That document concluded an indicated value of \$172,840 as of July 8, 2003. The author did not testify at trial.

Defendant produced a comprehensive appraisal report prepared by Raff; she did testify and answer questions at trial. She included details regarding three sales of comparable properties. They occurred in 2002 and 2004 at prices ranging from \$184,700 to \$230,000. After adjustments for property differences, the indicated range was from \$197,004 to \$210,250. From

that data, Raff concluded \$200,000 RMV for the subject as of January 1, 2003. That was offered in support of the current \$182,220 amount for 2003-04. (Def exh A.)

II. ANALYSIS

Several undisputed points stand out in this appeal. First, the subject property's RMV for the year at issue is less than the purchase price occurring before the assessment date. Second, Plaintiff's appraiser was not available to explain the details of the loan appraisal conclusions. For instance, no specific sales properties are identified. There are no details as to dates, adjustments or prices. Supporting background was not provided to support the naked conclusion at \$172,840. Next, Defendant's appraiser testified in detail as to all necessary adjustments and conclusions. Finally, the reduction sought by Plaintiff is within 5 percent of the current value.¹

The court is satisfied that the current BOPTA value approximates the correct RMV for the 2003-04 tax year. The range in the values urged by the parties is slight. In these appeals, a preponderance of the evidence is required to sustain the burden of proof. "That burden of proof shall fall upon the party seeking affirmative relief * * *." ORS 305.427.² Plaintiff has not met that requirement.

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¹ Defendant estimates approximately \$40 in taxes are at issue in this appeal.

² All references to the Oregon Revised Statutes (ORS) are to 2001.

III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that the 2003-04 RMV shall remain undisturbed; the appeal is denied.

Dated this _____ day of November 2004.

JEFF MATTSON
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 JEFF MATTSON NOVEMBER 24, 2004. THE COURT FILED AND ENTERED THIS DOCUMENT NOVEMBER 24, 2004.