

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

LANCE B. POSEY and TANA L. POSEY, )  
 )  
 Plaintiffs, ) TC-MD 040423A  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

Plaintiffs appeal the assessment of a dwelling located at 1230 C Street in Springfield, Oregon, for the 2003-04 tax year. Lance Posey appeared for Plaintiffs. Defendant was represented by Tom Frederiksen, of its staff.

I. STATEMENT OF FACTS

Plaintiffs believe the real market value of their home is \$57,500. Its real market value as shown on the tax roll is \$85,871. The residence is assessed at \$53,549.

II. ANALYSIS

Plaintiffs explained they appealed because they believed it was important to present the characteristics of their home and discuss the elements that determine its value. Defendant's store of information about the subject property has been increased to that extent. However, there is no practical relief that might be ordered by the court.

The assessed value of the house, that is, the value that is used to determine Plaintiffs' tax burden, is less than Plaintiffs' requested correction to real market value. The result of this litigation would not change the tax associated with the house. Plaintiffs are not aggrieved according to the statutory test of ORS 305.275.<sup>1</sup> Their appeal must be dismissed.

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<sup>1</sup>All references to the Oregon Revised Statutes (ORS) are to 2001.

### III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is dismissed.

Dated this \_\_\_\_\_ day of September 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 SIDERAS ON SEPTEMBER 8, 2004. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 8, 2004.**