

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KENNETH M. KIMMEL)
and SUSAN H. KIMMEL,)
) TC-MD 040432A
Plaintiffs,)
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

Plaintiffs have appealed the assessment of property, identified as Account R318593, for the 2003-04 tax year. Plaintiffs represented themselves. Defendant appeared through Richard Sanderman, of its staff.

I. STATEMENT OF FACTS

The property at issue is commercial in character, located at 15350 NE Sandy Blvd. in Portland. For the 2003-04 tax year, it was assigned a real market value of \$416,880, with \$227,280 on the land and \$189,600 on the improvements.

Those values lead to Plaintiffs' appeal. Noting that the real market value of the land had increased some 24 percent over the value assigned for the previous tax year, Plaintiffs requested that the value of the land be reduced to \$150,004, for a total real market value of \$339,604.

The assessed value assigned to this parcel is \$199,940.

II. ANALYSIS

Plaintiffs have not stated a claim for which relief might be granted. Plaintiffs' tax burden is calculated from the assessed value assigned to their property. That assessed value is less than two-thirds of the real market value Plaintiffs described as appropriate for their property. If the

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court were to do as Plaintiffs requested and set their tax burden on the values they presented, it would have the effect of increasing, rather than reducing, their taxes.

That was explained to Plaintiffs in the proceeding held October 12, 2004. As Plaintiffs were surprised by this information, they were allowed an additional thirty days to study the relationships between real market value, assessed value, and their tax burden, and present to the court a plan demonstrating how they are aggrieved. The court has not received any subsequent contact from Plaintiffs.

III. CONCLUSION

Plaintiffs have not demonstrated how they are aggrieved by any act of Defendant.

Now, therefore,

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

Dated this _____ day of December 2004.

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.**