

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FRED ELLEDGE and MARK POE,	)	
	)	
Plaintiffs,	)	TC-MD 040465B
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

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

A trial was held October 12, 2004. Fred Elledge participated on Plaintiffs' behalf. Representing Defendant was appraiser Alan Kind.

I. STATEMENT OF FACTS

The subject property is a single-family residence located at 376 N.W. 81st Place in Portland, identified as Account 163875. The improvements total approximately 4,000 square feet with three bedrooms and four baths. For the 2003-04 tax year, Defendant valued the property at \$555,330 RMV. Upon review, that value was reduced to \$527,760 by the Washington County Board of Property Tax Appeals. Plaintiffs have appealed to this court and seek a reduction to \$475,703 RMV.

Plaintiffs cited their construction of this home over a time period that spanned the January 1, 2003, assessment date. The parties agree the improvements were 64 percent complete as of that date. Comprehensive receipt registers were provided to support the overall total investment.

Plaintiffs' market evidence consisted of two appraisal reports. One was completed for loan purposes prior to completion of the home. It estimated \$605,000 RMV. Another appraisal

as of January 15, 2004, viewed the property after completion. It concluded \$650,000 RMV. The two appraisers who prepared those reports did not testify at trial.

Plaintiffs did not permit Defendant's appraiser to view the subject property's interior prior to trial. Although that was somewhat frustrating to that appraiser, he offered at trial only a diagram of the house, a few official records and measurements done by someone else. He declined to offer alternative supporting evidence at trial. For instance, there was no substantive analysis of Plaintiffs' costs, no alternative sales or relevant market evidence. Instead, he testified he relied on data related to a mass appraisal approach, but no excerpts or records were offered.

## II. ANALYSIS

Several undisputed points stand out in this appeal. First, the subject property was 64 percent complete as of the assessment date. Second, although Plaintiffs' appraisers were not available to explain the details of their conclusions, those documents were the only substantive market evidence given the court. Finally, the lack of an interior inspection in an appeal does not relieve Defendant of its obligation to provide supporting evidence at trial.

After evaluating the available valuation evidence, the court concludes that as fully complete the property's RMV was \$650,000. After subtracting the land's undisputed value at \$148,000, a residual of \$502,000 is then allocated to the improvements. That allocation is reduced to \$321,280 when the agreed 64 percent factor is applied. That summation is fully supportive of the amounts alleged in Plaintiffs' pleadings.

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.<sup>1</sup> Plaintiffs have clearly met that requirement.

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

Now, therefore,

IT IS THE DECISION OF THIS COURT that the 2003-04 RMV of the subject property shall be reduced to \$475,705, with \$148,000 allocated to land and \$327,705 to improvements.

Dated this \_\_\_\_\_ day of January 2005.

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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 JANUARY 4, 2005. THE COURT FILED AND ENTERED THIS DOCUMENT JANUARY 4, 2005.**