

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JOSE M. PELAYO and ELVIA PELAYO)	
)	
Plaintiffs,)	TC-MD 040680C
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss this case for want of prosecution.

A case management conference was scheduled on October 28, 2004, to consider Plaintiffs' appeal. On September 8, 2004, notice of the case management conference was sent to Plaintiffs at 2475 S. Bertelsen Road, Eugene, Oregon 97405, which was the address Plaintiffs provided to the court. When court staff phoned, Elvia Pelayo stated that Jose was not available. However, it was Elvia who participated in the last proceeding. During that proceeding, Elvia was advised that it was not sufficient to request a reduction in taxes, but that a specific value had to be requested. Elvia stated that the property was purchased for \$215,000 and that she thought it would probably sell for between \$210,000 and \$215,000. However, no specific value was actually pled.

On October 28, 2004, the court sent Plaintiffs a letter, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised Plaintiffs to provide a written explanation of why Jose was unavailable for the October 28, 2004, case management conference and to state how much they believe the property would have sold for on January 1, 2003. Additionally, Plaintiffs were to explain why an appeal was not filed with the county board of property tax appeals after they received their tax statement in 2003 and before the December 31, 2003, deadline. The letter from the court stated that if Plaintiffs had

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not responded by November 19, 2004, the court would dismiss the appeal. As of this date, Plaintiffs have not contacted the court. Under such circumstances, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

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

Dated this _____ day of December 2004.

DAN ROBINSON
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 DAN ROBINSON DECEMBER 1, 2004. THE COURT FILED AND ENTERED THIS DOCUMENT DECEMBER 1, 2004.