

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

DONA M. SPEYER,)	
)	
Plaintiff,)	TC-MD 040684A
)	
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	DECISION and GENERAL
Defendant.)	JUDGMENT

Plaintiff appeals the decision of the board of property tax appeals for the 2003-04 tax year as to the value of her residence, a house identified by Account R277153. Plaintiff appeared and made her arguments. Multnomah County participated through Leslie Cech.

I. STATEMENT OF FACTS

Plaintiff came to the court and made a credible case that her house has a real market value on the order of \$175,000. Its real market value, as shown on its tax statement, is \$158,670. Plaintiff would have the court order the real market value carried on the tax roll increased. The property's total assessed value is \$116,130.

II. ANALYSIS

Plaintiff made the point that the real market value carried on the roll for her house might be important if she decides to sell the dwelling. Although that is an important point, it is not a matter correctable by this court.

A taxpayer must be "aggrieved" within the meaning of ORS 305.275.¹ That term has been interpreted as requiring a case be presented which requests a reduction in tax. Increasing

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.

the property's real market value on the roll would not achieve that end. Plaintiff is not aggrieved.

This appeal must be dismissed.

III. CONCLUSION

Now, therefore,

IT IS HEREBY ADJUDGED that this appeal is dismissed.

Dated this _____ day of September, 2004.

SCOT A. SIDERAS
MAGISTRATE

JUDGMENTS FROM THE MAGISTRATE DIVISION ARE FINAL AND MAY NOT BE APPEALED. ORS 305.501.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON SEPTEMBER 9, 2004. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 9, 2004.