

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROSELYN TSO,)	
)	
Plaintiff,)	TC-MD 040740F
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s Motion to Dismiss (motion), filed June 1, 2004, requesting that the Complaint be dismissed.

The court discussed the motion with the parties during the case management conference held July 20, 2004. Plaintiff appeals the tax year 2003-04 real market value of her single-family residence, which is identified as Multnomah County Assessor's Account R202515. The real market value of the property is \$455,870.

Plaintiff claims the real market value of the property is no more than \$430,000 as of January 1, 2003. The total assessed value of the property for tax year 2003-04 is \$283,350. Plaintiff’s asserted value is greater than the property’s assessed value. Even if Plaintiff should succeed in her claim, she would be entitled to no relief. The court finds it has not been presented with a justiciable controversy and must dismiss the case.

A justiciable controversy is a matter that is appropriate for judicial review. The term refers to a “real and substantial controversy which is appropriate for judicial determination, as distinguished from [a] dispute or difference of contingent, hypothetical or abstract character.” *Black's Law Dictionary* 865 (1990 6th ed). A justiciable controversy does not involve a dispute that is purely academic or moot. Plaintiff presents a case that lacks a remedy. Consequently, the case is not appropriate or ripe for judicial review. Now, therefore,

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

Dated this _____ day of August 2004.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON AUGUST 24, 2004. THE COURT FILED THIS DOCUMENT ON AUGUST 24, 2004.

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.