

GaIN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LEONG C. POH and FELICIA POH,)	
)	
Plaintiffs,)	TC-MD 040839B
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs seek a reduction in the real market value (RMV) of property identified as Account R2037046 for the 2003-04 tax year. During a telephonic case management conference held September 10, 2004, the parties discussed the issues, offered testimony and presented arguments. They agreed a decision would be issued based on that proceeding and the written pleadings. Leong C. Poh participated for Plaintiffs. Adrienne Wilkes and Joe Nelson appeared on for Defendant.

The 2003-04 RMV for this single-family residence totals \$228,000. Plaintiffs purchased the property for \$134,500, in an arms-length transaction in January 2003, very near the assessment date at issue. Defendant agrees this is the best evidence of value available. The court concurs.

The only potential bar to granting Plaintiffs the relief they seek is their failure to timely appeal to the Washington County Board of Property Tax Appeals (BOPTA) before December 31, 2003.

To appeal assessed values, taxpayers typically must appeal to BOPTA by December 31 of the current tax year. ORS 309.100(2)¹. Here, Mr. Poh admits they did not appeal to BOPTA.

¹All references to the Oregon Revised Statutes (ORS) are to 2001.
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The legislature has provided a limited opportunity to contest certain assessments. In residential cases, the court can grant taxpayers relief in two very limited circumstances. The first is when the taxpayers establish good and sufficient cause as to why they did not timely appeal. ORS 305.288(3). The second is when the court determines that a gross error exists on the county roll. This requires showing a value difference of at least 20%. ORS 305.288(1)(b).

In this case, the difference between the purchase price and the RMV as set by BOPTA is 41%. This meets one of the statutory exceptions to filing first with BOPTA. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted; the 2003-04 RMV shall be reduced from \$228,000 to \$134,500.

Dated this _____ day of October 2004.

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 OCTOBER 14, 2004. THE COURT FILED THIS DOCUMENT OCTOBER 14, 2004.