

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EILEEN K. OTA)	
)	
Plaintiff,)	TC-MD 040775A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff has appealed the assessment of a residence, Account R141557, for the 2003-04 tax year. Plaintiff was represented by her realtor, Bill Stevenson. Delberta Beck, of Defendant's staff, presented its case.

I. STATEMENT OF FACTS

The property at issue is a house at 3597 SW Council Crest Drive in Portland. Built in 1950, it has four bedrooms, three bathrooms, living and family rooms, and a dining area. It is in fair condition, with no updating, and considerable deferred maintenance. The board of property tax appeals placed its real market value at \$312,000, and its assessed value at \$290,870. Plaintiff would have the court find a real market value for the property between \$225,000 and \$250,000.

The thrust of Plaintiff's presentation was the assertion that Defendant, in assigning a value to the subject property, was overly influenced by its address on Council Crest, one of the more prestigious locations in Portland. To that end, Plaintiff presented seven sales occurring between January and September of 2003. All of those sales had qualities and characteristics making them markedly superior to the subject. Three of the sales were between a mile to a mile-and-a-half from the subject. Unadjusted selling prices were from \$225,000 to \$278,000.

For its part, Defendant compared the subject property to three comparables. The first, at 4001 SW Council Crest Drive, was built in 1957, and is on the same street as the subject.

In good condition at the time of its sale, it sold in November 2002 for \$380,000. From that sale, Defendant decided \$333,400 was the value indicated for the subject property. Farther away, but still within half a mile of the subject property, was Defendant's sale at 3250 SW Donner Way. Selling in July 2003 for \$358,000, that house was built in 1941, and was estimated to be in average minus to fair condition at the time. Defendant adjusted for the differences between it and the subject to arrive at an indicated value of \$347,700. Defendant's last sale was two miles south of the subject, at 747 SW Cheltenham. Built in 1955, and in good condition at the time of its sale, it sold in April 2002 for \$395,150. Defendant adjusted for the fact that the sale included an additional lot to arrive at an adjusted price of \$299,400. Concluding that the sale at 3250 SW Donner Way was the most comparable to the subject, Defendant opined that the real market value of the subject property was \$347,700.

Each side commented on the other's presentation. Plaintiff discussed the desirable floor plan and abundant natural light of Defendant's comparable at 4001 SW Council Crest Drive, the swimming pool and additional lot at 747 SW Cheltenham St., and the panoramic view from 3250 SW Donner Way. Defendant replied that the additional lot at 747 SW Cheltenham was an oversized lot rather than an additional buildable site available for sale, and that Plaintiff's sales were not from the subject property's neighborhood.

II. ANALYSIS

Plaintiff's sales, about a mile from the subject to more distant locations, show homes of superior design and maintenance selling for less than the subject property's assessed value. Defendant's transactions, from just down the street to two miles away, show a real market value exceeding assessed value. While this is a close case, the court finds it is not persuaded by Plaintiff's analysis.

The reason for that is the court's conclusion that, in the end, Plaintiff's case comes down

to the point that better houses than the subject sell for less than the subject property's assessed value. That point is well and good insofar as it goes, but it does not rise to the level of disproving Defendant's argument that an address on Council Crest is a critical difference between the subject property and Plaintiff's comparables. Plaintiff might have been able to make her case had she presented comparables down the street from the subject, as did Defendant. Techniques analyzing data, taken either from paired sales or a grouped data analysis, also might have made Plaintiff's point. A greater degree of expert opinion as to the market appeal of addresses on Council Crest versus the streets of Plaintiff's comparables might also have been helpful.

As it was, this appeal comes down to Plaintiff's assertion of one opinion, and Defendant disputing it with another. Plaintiff bears the burden of proof. The decision of the court is that Plaintiff's showing does not support the conclusion that assessed value should be lowered on the order of the requested 14 to 22 percent.

III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is denied.

Dated this _____ day of November 2004.

SCOT A. SIDERAS
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 SCOT A. SIDERAS ON NOVEMBER 15, 2004 . THE COURT FILED THIS DOCUMENT ON NOVEMBER 15, 2004.