

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JACK R. LOWERY and BIRDIE A. LOWERY,)	
)	
Plaintiffs,)	TC-MD 041112A
)	
v.)	
)	
DESCHUTES COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appealed the assessment of their residence, Account 139628, for the 2003-04 and 2004-05 tax year. Their points were made by Birdie Lowery. Theresa Maul represented Defendant.

I. STATEMENT OF FACTS

The subject property consists of an attractive manufactured home, with additional improvements of a garage, pumphouse, and fences. For the 2003-04 tax year, Plaintiffs' property carries a real market value of \$195,820, with \$30,730 on the land and \$165,090 on the improvements, and an assessed value of \$181,471. With the 2004-05 tax year, total real market value rose to \$197,300, with \$32,210 on the land and \$165,090 on the improvements, and an assessed value of \$186,910.

Plaintiffs observe that they pay \$1,000 more in property taxes than their neighbors, and that they cannot insure their home for more than \$140,000. At the time of the trial, the property was listed for \$182,500. Plaintiffs appealed at the urging of their realtor, who perceived the taxes on the home as an impediment to its sale.

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II. ANALYSIS

It is not surprising that Plaintiffs' home carries a higher tax burden than its neighbors. Their home is attractive, improved with a garage, pumphouse, and fences, amenities that their neighbors do not all enjoy.

For its part, the court cannot say Plaintiffs' property is over assessed. The assessed value assigned is consistent with the limitations of Measure 50. The insurability of the house is within the range of the real market value carried on the roll when the value of the other improvements are considered. The evidence presented indicates the value of the subject property is higher rather than lower, and lead to the conclusion that the roll values of the property shall remain unchanged.

III. CONCLUSION

Now, therefore,

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

Dated this _____ day of April 2005.

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 April 8, 2005. The Court Filed this Document April 8, 2005.