

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BRIAN LITOSTANSKY)
)
 Plaintiff,) TC-MD 041145A
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Plaintiff appealed an act of the Multnomah County Assessor for the 2004-05 tax year. Mr. Litostansky appeared and made his arguments. Defendant participated through Barron Hartwell, of its staff.

I. STATEMENT OF FACTS

Plaintiff's property was damaged by fire on November 7, 2003. On June 28, 2004, Defendant acted on Plaintiff's application for proration of property taxes, denying proration on the reasoning that the damage to the house did not reduce its real market value below its assessed value. Defendant's denial stated that the act may be appealed to the Oregon Tax Court.

Plaintiff did not file his Complaint with the Magistrate Division until December 22, 2004.

II. ANALYSIS

Appeals to the Magistrate Division from acts of the assessor must be filed within 90 days of Defendant's act, or Plaintiff's actual knowledge of Defendant's act. ORS 305.275 and ORS 305.280.¹ The incident which triggered Plaintiff's appeal rights was the June 28, 2004, denial.

Plaintiff's Complaint was filed on December 22, 2004. This length of time exceeds the limits of ORS 305.280, and is fatal to Plaintiff's appeal.

¹All references to the Oregon Revised Statutes (ORS) are to 2003.

III. CONCLUSION

Now, therefore,

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

Dated this _____ day of May 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 SCOT A. SIDERAS ON MAY 19, 2005. THE COURT FILED THIS DOCUMENT ON MAY 19, 2005.