

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

RAYMON D. MACY,	)	
	)	
Plaintiff,	)	TC-MD 050110A (Control);
	)	050111A
v.	)	
	)	
LINCOLN COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff has appealed the assessment of his property, identified as Account R103852, for the 2003-04 and 2004-05 tax years. He appeared and made his arguments. Defendant was represented by Dan Christianson, of its staff. Although Plaintiff filed separate appeals for each tax year, the cases were consolidated for purposes of trial and decision.

I. STATEMENT OF FACTS

The property at issue is a 4-plex at 258 N. Highway 101, near Depoe Bay. The board of property tax appeals examined the value of the subject property for each year. For the 2004-05 tax year, the board set the real market value of the property at \$241,900, and its assessed value at \$219,800. For the 2003-04 tax year, the board found the real market value to be \$183,810, and the assessed value \$170,070.

Plaintiff purchased the property, in the context of a Section 1031 exchange, for \$130,000 in November 2002. In October 2003 it was appraised for \$183,500. A building permit for repair and replacement of the deck was taken out in November 2001. In his testimony, Plaintiff spoke of removing rot, repairing the foundation, excavating the grounds, and reroofing the building. Plaintiff also referenced bare lot sales.

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For its part, Defendant testified that, after the repairs, the subject property was 80 percent “good,” with a new roof and windows.

## II. ANALYSIS

The 2003-04 tax year, appealed in TC-MD No 050111A, is beyond the reach of the court. The board of property tax appeals set a value on the property in February 2004. Plaintiff did not appeal the order of the board to this court until a year later. The opportunity to appeal lasts 30 days. ORS 305.280(4).<sup>1</sup> TC-MD No 050111A is dismissed.

The appeal for the 2004-05 tax year, TC-MD No 050110A, is a timely appeal from the order of the board of property tax appeals. In this aspect of the case, Plaintiff’s proof is inadequate to support his request for relief. Although, under some circumstances, the sale of the subject property may be an extremely persuasive indicator of value, in this instance, the property was extensively rehabilitated after the sale and before the assessment date. An indicator of the change to the property’s condition following the repair, as well as the general appreciation of the property, is the subsequent appraisal, which found the value of the 4-plex to have increased by more than a third.

Plaintiff’s other proofs are not substantial. Neither a general discussion of commercial and residential values, nor a reference to unimproved land, demonstrates the value of the 4-plex at issue. The appraisal of the subject property might have made Plaintiff’s case stronger, however, it was never presented as evidence beyond a reference to the value it reached. As such, its conclusion, at a number within some 15 percent of the roll, validates as much as criticizes the assessed value assigned to the property. TC-MD No 050110 is denied.

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2001.

### III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that no relief may be given for either year under appeal.

Dated this \_\_\_\_\_ day of November 2005.

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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, 2005 . The Court filed this document November 15, 2005.***