

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KURT E. FREITAG)
and RITA H. SCHAEFER, QBH,)
)
Plaintiffs,) TC-MD 050188B
)
v.)
)
LINCOLN COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

A trial was held October 13, 2005. Kurt E. Freitag (Freitag) participated for Plaintiffs. Dan Christianson, appraiser, represented Defendant.

I. STATEMENT OF FACTS

The subject property¹ is vacation property located in Lincoln County. It is known as the Quattuorceti Beach House. The 2004-05 value at issue² is a trended result of the prior year's determination. *See Freitag v. Department of Revenue*, TC No 4717 (Nov 7 2005).

Plaintiffs offered no written exhibits or evidence prior to trial. No probative information or meaningful testimony was provided on their behalf.

Freitag testified that a civil engineer had studied this land and had said the size of the property was less than half of that contained in the county records. That engineer was not

///

///

///

///

¹ Account R245597.

² \$301,000 Real Market Value (RMV).

identified; no reports or supporting documents were offered. From that alleged smaller size, Freitag applied a ratio to reach a mathematical computation somewhere near his requested relief.

Defendant offered minimal valuation evidence. An appraisal identification card was received as evidence. It revealed the individual property components and their measurements.

II. ISSUE PRESENTED

What is the RMV of the subject property as of January 1, 2004? Plaintiffs seek a reduction from \$301,000 to \$185,000.

III. ANALYSIS

Plaintiffs' presentation was minimal. It consisted primarily of attacks on Defendant's witness and its records. No independent market valuation evidence was presented for the court's consideration. Nothing logical or market-based was related to Plaintiffs' asserted values.

For the prior 2003-04 tax year, the real market value issue was likewise decided by the Regular Division of this Tax Court. In *Freitag*, TC-RD 4717, Plaintiffs advanced similar claims. After trial, the county's motion to dismiss was granted in that case. The RMV remained set at \$280,000.

No result favorable to Plaintiffs can be reached for the subsequent 2004-05 tax year. The record is barren of any valuation evidence supporting a value less than \$301,000.

///

///

///

///

///

///

///

In these appeals, a preponderance of the evidence is required to sustain the burden of proof. That burden of proof shall fall upon the party seeking affirmative relief. ORS 305.427.³ Plaintiffs have not met that statutory requirement in this record.

IV. CONCLUSION

IT IS THE DECISION OF THE COURT that the appeal is denied.

Dated this _____ day of March 2006.

JEFFREY S. 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 Jeffrey S. Mattson March 28, 2006. The Court filed and entered this document March 28, 2006.

³All references to the Oregon Revised Statutes (ORS) are to 2003.
DECISION TC-MD 050188B