

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

SHARLENE WEED,)	
)	
Plaintiff,)	TC-MD 050189A
)	
v.)	
)	
DESCHUTES COUNTY ASSESSOR)	
State of Oregon,)	
)	
Defendant.)	DECISION and JUDGMENT

Plaintiff appealed the assessment of her home, identified as Account R 6-001 151008-AD-10900, for the 2004-05 tax year. Plaintiff appeared and made her arguments. Defendant's case was presented by Theresa Maul, of its staff.

I. STATEMENT OF FACTS

This house is at 406 Sisters View Place in Sisters. Its total real market value as carried on the tax roll is \$240,160, with \$138,150 on the land and \$102,010 on the improvements. Its exception value was set by the board of property tax appeals at \$93,000. Its assessed value is \$155,430.

The parties agree that \$226,000, the price Plaintiff paid to acquire the property in September 2003 is the real market value of the property. The disagreement is to the value of the land. That has a consequence through the calculation of exception value and, in this instance, the greater the real market value of the land, the larger the value from which Plaintiff's tax burden is calculated. Plaintiff would have the real market value of the land set at \$100,000, with onsite developments of \$15,000, and improvements at \$111,504.

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Plaintiff based her conclusions on an appraisal report, which, for purposes of a cost approach, valued the land at \$100,000, and her own observations. Noting that an adjacent lot sold for \$139,000 in November 2004 and that property was larger than her own, Plaintiff went on to observe that her home would soon be losing its mountain views due to nearby construction.

For its part, Defendant testified that, in the subdivision north of the subject property, smaller lots than Plaintiff's property without a view, are selling for \$120,000 to \$130,000.

In rebuttal, Plaintiff commented that Defendant's comparable sales would retain their unobstructed views due to their proximity to the urban growth boundary, and that those lots are located in a subdivision that has more amenities than are available in her neighborhood.

II. ANALYSIS

In the end, there are not many proofs in this case. Plaintiff's appraisal uses a figure of \$100,000 in its cost approach, but that is a number produced without a demonstration of its reliability. The lot adjacent to Plaintiff's sold for \$139,000, but this does not show that the subject property is worth the \$100,000 argued by Plaintiff. There is also the point that Plaintiff's lot has been improved with onsite developments and is not bare land.

The court must conclude that Plaintiff bears the burden of proof in this matter, and the facts as presented are not so persuasive as to carry her point that the land is overvalued. The court agrees with the parties that the total real market value for the property during the year at issue is Plaintiff's purchase price of \$226,000, and that the exception value must be recalculated accordingly. In the revision of exception value, the court's conclusion is that the land value proposed by Defendant is the more accurate and should be applied. Relief is granted to that extent.

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III. CONCLUSION

Now, therefore,

IT IS ADJUDGED that this appeal is granted in part.

Dated this _____ day of December 2005.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

This document was signed by Magistrate Scot A. Sideras on December 21, 2005 . The Court filed and entered this document on December 21, 2005.