

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

GEORGE A. McKEE,	)	
	)	
Plaintiff,	)	TC-MD 050249A
	)	
v.	)	
	)	
CLACKAMAS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION and JUDGMENT</b>

Plaintiff appealed the assessed value of his residence, identified as Account 01749754, for the 2004-05 tax year. Plaintiff appeared and made his arguments. Defendant was represented by Karla Hartenberger, of its staff.

I. STATEMENT OF FACTS

For the year at issue, Plaintiff's home was originally assigned a real market value of \$239,447 and carried an assessed value of \$180,992. Plaintiff appealed to the board of property tax appeals, which lowered the home's real market value to Plaintiff's April 2004 purchase price of \$204,900. The board of property tax appeals left the assessed value unchanged.

Plaintiff comes to this court reasoning that such a great reduction in real market value must call for a corresponding reduction in assessed value. Plaintiff would have the court set the assessed value of the property at \$166,648. Plaintiff went on to reference three homes, all within a stone's throw of his. Each of those, while featuring superior characteristics relative to his own house, were, nonetheless, assigned assessed values significantly less than the subject property.

II. ANALYSIS

Plaintiff's analysis has two features that are inconsistent with the current state of the law. The first is the reasoning that if the real market value of the property is reduced, a corresponding

reduction should occur as to assessed value. That is the case only if the real market value falls below the assessed value. So long as real market value exceeds assessed value, a change in one number is without effect on the other. The whole point of Measure 50 was to link a property owner's tax burden to a historical number, maximum assessed value, rather than to contemporary sales.

Plaintiff's reliance on the assessed values assigned to his neighbors is also not persuasive. At one point, uniformity of assessment was an important consideration, so much so that the former name of what is now known as the board of property tax appeals was the board of equalization. However, again with Measure 50, the touchstone is the historical assessed value of the property. How those assessed values compare across properties over time, and their relative disparities, is not a cause for correcting the tax roll.

Those points are not original to this forum, but were exhaustively considered by appellate review in *Ellis v. Lorati*, 14 OTR 525 (1999). Granting relief in this appeal is precluded by the dictates of that case. The appeal is denied.

### III. CONCLUSION

Now, therefore,

IT IS ADJUDGED that no relief may be granted.

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

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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 November 18, 2005.  
The Court filed this document November 18, 2005.***