

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

NORMAN D. ALLER and LYNDA L. ALLER,)	
)	
Plaintiffs,)	TC-MD 050382A
)	
v.)	
)	
DESCHUTES COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appealed the assessment of their home for the 2004-05 tax year. Plaintiffs appeared and made their arguments. Defendant was represented by Theresa Maul, of its staff.

I. STATEMENT OF FACTS

At issue is the assessment of Plaintiffs' residence, identified as Accounts 206846 and 206847, for the 2004-05 tax year. Plaintiffs' case is simple. Plaintiffs moved from their former house to their current abode. The two dwellings are less than three miles apart. Although the houses are more or less similar, Plaintiffs are paying more property taxes on their new home than on the former home.

Plaintiffs also make the argument that their land is over assessed, observing that they purchased the parcel for \$59,000 as bare land in 2002, and that its current real market value is shown as \$80,150.

II. ANALYSIS

The explanation for Plaintiffs' situation is found in the location of the two addresses. Their former home was located outside the City of Bend's city limits. As a result, the tax rate was \$12.8270 per thousand. Plaintiffs' current home is located within the City of Bend. Its tax

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rate is \$15.1107 per thousand. The different tax burdens associated with the two dwellings was due to the distinct tax rates imposed on properties located in urban and rural settings.

Plaintiffs observe that, living in the country, they had more house and land, but paid less in taxes than they now do. However, the point here is not the value of the respective parcels, but the rate per thousand dollars of value at which each home is assessed. Because Plaintiffs now live in the city, their assessment includes a component for urban services, urban renewal, and parks and recreation.

As for the real market value assigned to Plaintiffs' land, that point is not especially relevant in demonstrating whether or not the assessed value of the property as a whole is accurate. However, it strikes the court that when the onsite developments associated with building a home on bare land is added to the appreciation expected for residential property of the character of Plaintiffs' property, the price at which Plaintiffs acquired the property in 2002 tends to support, rather than challenge, the tax roll.

III. CONCLUSION

It is understandable that Plaintiffs should be confused by the change in the property tax burden associated with their move to their new home. However, the court cannot find an error in the roll. Now, therefore,

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

Dated this _____ day of November 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 Magistrate Scot A. Sideras November 18, 2005. The Court filed and entered this document November 18, 2005.