

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MICHELLE MERCIER,)	
)	
Plaintiff,)	TC-MD 050479A (Control)
)	050480A
v.)	
)	
YAMHILL COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff appealed the assessed value of her property, identified as Accounts R5634AB 00100 and R5634AB 00101, for the 2004-05 tax year. She appeared and made her arguments. Jeanie Sandall, of Defendant's staff, responded. These cases are consolidated for purposes of Decision.

I. STATEMENT OF FACTS

The property at issue is Plaintiff's residence. It consists of two accounts. The first, Account R5634AB 00100, includes the house. Its real market value was set by the board of property tax appeals at \$101,741, with \$91,941 on the land and \$9,800 on the improvements. It is assessed at \$84,008. Plaintiff believes it is worth \$38,000. The second, Account R5634AB 00101, is unimproved. Its real market value was set by the board of property tax appeals at \$20,500. It is assessed at \$6,208. Plaintiff is of the opinion that its real market value is \$5,875.

Plaintiff's history of appeals goes back more than a decade. A key event in this sequence occurred during the 1998-99 tax year, when Defendant acted upon the segregation of the two accounts. Plaintiff reasons that, under Measure 50, her property should be assessed using its historical assessment for the 1995-96 tax year, and that the partition of her lot into two accounts should be without consequence for the assessment of her property. Defendant made the point

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that, although Plaintiff may have partitioned the property in 1983, the partition was not recorded in Yamhill County until 1997.

Defendant went on to compare the property to others that sold on or about the assessment date, with characteristics similar to the subject and nearby locations. A dozen sales were presented as to Account R5634AB 00100. Those transactions occurred between April 2002 and October 2004, at prices from \$70,000 to \$150,000. Account R5634AB 00101 was compared to 14 comparables. Those properties were both developed, and undeveloped, and sold between January 2004 and March 2005, at prices between \$22,000 and \$80,000. For her part, Plaintiff noted that her property is disadvantaged by seasonal flooding.

II. ANALYSIS

Plaintiff assured the court that she genuinely believes her property is overvalued. However, Defendant's proofs as to the real market value of the property overwhelm Plaintiff's opinion as to what her property is worth. As for the calculation of assessed values under Measure 50, Plaintiff's assertion that the partition of her property should be without consequence is not consistent with the law. When the partition was recorded, that triggered the application of ORS 308.146(3)(b),¹ so as to revise the assessment of the property. The appeal must be denied.

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¹All references to the Oregon Revised Statutes (ORS) are to 2003.

III. CONCLUSION

Plaintiff has not made a case for relief. Now, therefore,

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

Dated this _____ day of January 2006.

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 January 17, 2006 . The Court filed this document on January 17, 2006.

