

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LOU O. McCOLLUM)	
and VAWN M. McCOLLUM,)	
)	
Plaintiffs,)	TC-MD 050483A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs have appealed the assessment of their home, identified as Account R522320, for the 2002-03, 2003-04, and 2004-05 tax years. Plaintiffs appeared and made their arguments. Defendant was represented by Leslie Cech.

I. STATEMENT OF FACTS

Plaintiffs purchased their home for \$315,000 in July 2004. For the 2004-05 tax year, its assessed value is \$315,000. Its maximum assessed value is \$362,960. Because Plaintiffs became owners of the property in 2004, the appeal of tax years 2002-03 and 2003-04 is moot as Plaintiffs were not aggrieved.

The maximum assessed value assigned to this property is the point that aggravates Plaintiffs. The subject property was assigned its maximum assessed value during the 2002-03 tax year, and was done using a real market value of \$514,070. Plaintiffs' point is that using such high market value to set maximum assessed value deprived them of the benefit of Measure 50.

Defendant made the point that it calculated the maximum assessed value in good faith, and that the owner of the property at that time did not contest the value.

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II. ANALYSIS

Plaintiffs would have the court turn the clock back and correct an appraisal of the property done years ago. The appellate court has made clear that this is not consistent with the law. *Ellis v. Lorati*, 14 OTR 525 (1999). A subsequent owner is not able, under Measure 50, to revive the appeal rights available to their predecessor.

III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal must be 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.