

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DUANE V. JUE,)	
)	
Plaintiff,)	TC-MD 050529C
)	
v.)	
)	
CLATSOP COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiff appealed, for the 2004-05 tax year, the real market value (RMV) of the land on which his Astoria home is located. The property is identified as Account 26283 in the assessor's records. A case management conference was held September 19, 2005.

Plaintiff did not plead a value, but informed the court during the September 19 proceeding that the assessor significantly increased his land value over the prior year (2003-04), from approximately \$120,000 to \$195,000. The county's representative, L. Catherine Harper (Harper), a senior appraiser, explained that the \$120,000 value was the approximate maximum assessed value (MAV) of the land, which increased only slightly from tax year 2003-04 to tax year 2004-05, from \$118,702 to \$122,263. The land RMV for the 2004-05 tax year is \$195,923; the land RMV for the three previous tax years had been \$186,594.

The total RMV for the year at issue, after a county-recommended reduction to Plaintiff's improvement value (the home itself) of approximately \$80,000, is \$390,385.¹ Plaintiff has a

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¹ Plaintiff appealed to the county board of property tax appeals (board) and the board accepted the assessor's recommendation to reduce the value.

December 2004 appraisal valuing the home (land and improvements) at \$403,000. Plaintiff was not aware of the appraiser's land value estimate, although that information typically is part of an appraisal.

Plaintiff did not wish to proceed to trial, but hoped the county might decrease his land value to reduce his taxes, which consume approximately half of his annual social security allowance. Plaintiff's home is aging and suffers from considerable deferred maintenance, but the land, which consists of three separate lots nearly one-quarter acre apiece in size, affords a commanding view of the water. The condition of the home was the basis for the board's reduction in the improvement value from \$270,900 to \$194,462. Harper believes the highest and best use of Plaintiff's property is to raze the home and build three houses. She believes the land alone may be worth \$400,000 or more, which is twice the current tax roll value.

Without evidence of value or an agreement by the parties, the court cannot reduce the value. Plaintiff has the burden of proof and must produce evidence to support a reduction. Because Plaintiff was not interested in pursuing that option, the appeal must be dismissed. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of October 2005.

DAN ROBINSON
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 Dan Robinson October 7, 2005. The Court filed and entered this document October 7, 2005.