IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

LOU FOU SAECHAO)	
and SO SENG SAECHAO,)	
)	
Plaintiffs,)	TC-MD 050896D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL
	,	

This matter is before the court on Defendant's Motion to Dismiss, filed November 4, 2005, requesting that the Complaint be dismissed.

A case management conference was held Wednesday, November 30, 2005.

So Seng Saechao appeared on behalf of Plaintiffs. Bob Alcantara (Alcantara), Appraiser, appeared on behalf of Defendant.

During the conference, Alcantara stated that Plaintiffs filed a petition with the board of property tax appeals (BOPTA) for the 2005-06 tax year on November 4, 2005. Plaintiffs will present their evidence in support of a reduction in the real market value of their property to BOPTA. At the conclusion of the BOPTA process, Plaintiffs will receive an order explaining the decision of the BOPTA panel. If Plaintiffs wish to appeal the BOPTA Order, they can file a complaint in this court.

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before	the court. Now, th	nerefore,		
	IT IS THE DECIS	SION OF THIS COURT t	hat this matter be dismissed.	
	Dated this	day of December 2005.		
			JILL A. TANNER	
			PRESIDING MAGISTRATE	

At this time, Plaintiffs' appeal to this court is premature. There is no justiciable issue

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within <u>60</u> days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on December 23, 2005. The Court filed and entered this document on December 23, 2005.