

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

CONSTANCE A. HOOKER,	)	
	)	
Plaintiff,	)	TC-MD 050929A
	)	
v.	)	
	)	
YAMHILL COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT</b>

Plaintiff has appealed the assessment of her residence, identified as Account 241232, for the 2004-05 tax year. She appeared and made her arguments. Jeanie Sandall responded for Defendant.

I. STATEMENT OF FACTS

Plaintiff explained that the property is a small house, in poor repair, in Willamina. Although Plaintiff did not have an idea as to what the house was worth, she was certain that it could collapse at any time. It is not insured. Plaintiff was very concerned with the assessment of her land.

Defendant explained that the real market value of the land for the 2004-05 tax year was \$27,598, increasing to \$29,000 for the 2005-06 tax year. Defendant presented land sales in Willamina that ranged from \$25,000 to \$35,000.

Plaintiff did not appeal to the court until November 3, 2005. She explained that she was not familiar with the filing requirements.

II. ANALYSIS

Plaintiff appealed to this court too late and in the wrong manner. Plaintiff did not first appeal the 2004-05 tax year to the session of the board of property tax appeals (board) and then

file an appeal to the court from the order of the board. Under some circumstances, good and sufficient cause can excuse a failure to appeal to the board, but that provision does not include instances of oversight or inadvertence, and Plaintiff has not presented any other explanation for the failure to follow the necessary procedure. ORS 305.288 (2003) provides one more avenue by which a Plaintiff may, under some circumstances, come to the court despite the failure to first go to the board. However, the statute requires a demonstration of the property's value and, in this instance, Plaintiff is not certain what the value of the residence is.

The court has looked carefully through Defendant's points as well. The conclusion that follows is, although Plaintiff believes her property is overvalued, the court cannot find, even after looking at the case as a whole, points that might fill the lapses in Plaintiff's presentation or otherwise show her land is overvalued. The court has no basis by which it might take this case further.

### III. CONCLUSION

Now, therefore,

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

Dated this \_\_\_\_\_ day of February 2006.

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SCOT A. SIDERAS  
MAGISTRATE

***This document is final and may not be appealed. ORS 305.514.***

***This document was signed by Magistrate Scot A. Sideras on February 17, 2006 . The Court filed this document on February 17, 2006.***

