

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

STEVEN WILSON	)	
and PATRICIA ROBIDART,	)	
	)	
Plaintiffs,	)	TC-MD 050982D
	)	
v.	)	
	)	
BENTON COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION and JUDGMENT</b>

Plaintiffs appeal Defendant’s notices of additional property tax due, dated September 20, 2005, for tax years 2000, 2001, 2002, 2003 and 2004.

I. STATEMENT OF FACTS

In April 2005, Plaintiffs were notified by Defendant that “[a] clerical or an error of omission of another kind was made in the real market or taxable value” of the subject property, identified as Account 020721. (Ptf’s Ex A.) In September 2005, Plaintiffs were notified by Defendant that, because additional value had been added to the property tax account, additional property taxes were due. (Ptf’s Ex B.)

Plaintiffs allege that they do not owe the additional taxes because any and all adjustments resulting from “a lot line adjustment in 1997” were previously verified by Defendant in 1998. (Ptf’s Compl at 1-1.)

After the first case management conference held on January 30, 2006, Defendant reviewed the county’s property tax records. Defendant’s representative, Toni Blessing (Blessing), prepared a spreadsheet showing “the comparison of the adjusted RMV [real market value] in relation to the current values” and enclosed a copy of the MAV (maximum assessed

value) adjustment calculations along with a copy of the “values on this account dating back to 1995.” (Def’s Ltr dated Mar 1, 2006.) In addition, she wrote that she “adjusted the Real Market Value (RMV) to the purchase price starting with the year 1999” and that she applied the “rate of change that occurred for each year to the purchase price.” That adjustment created “no change to the assessed value.” (*Id.*)

On April 24, 2006, another case management conference was held to discuss Blessing’s calculations. At the conclusion of the conference, and in a letter to the court dated May 12, 2006, Plaintiffs stated that they remained convinced that “there was a mistake in calculations.” In that letter, Plaintiffs reiterated their allegation “that there was an adjustment made in 1998 [which] was never recorded in our taxes.” (Ptf’s Ltr dated May 12, 2006.) Even though they believed an error was committed, Plaintiffs stated that they could “no longer prove this, as it was such a high stress time in our life; therefore, we [c]an go no further on this.” Plaintiffs requested the court “to consider that there has been an omission on our taxes, that information was not properly recorded.” (*Id.*)

## II. ANALYSIS

Plaintiffs are appealing a determination of the county assessor, and Plaintiffs bear the burden of proof. *See* ORS 305.427.<sup>1</sup> Plaintiffs must establish their case by a “preponderance” of the evidence. *Id.* A “[p]reponderance of the evidence means the greater weight of evidence, the more convincing evidence.” *Feves v. Dept. of Revenue*, 4 OTR 302, 312 (1971).

In this case before the court, Plaintiffs stated that they have no written documentation to support their allegations. Unfortunately, without any evidence to support their allegations,

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2005.  
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Plaintiffs have failed to meet the statutory requirement of burden of proof to show that an error exists in their tax record.

### III. CONCLUSION

Without any evidence to support their allegations, especially when contrasted with Defendant's detailed calculations, the court is unable to agree with Plaintiffs that "there has been an omission" on their taxes. Now, therefore,

IT IS ADJUDGED that Plaintiffs' appeal is denied.

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

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JILL A. TANNER  
PRESIDING MAGISTRATE

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

***This document was signed by Presiding Magistrate Jill A. Tanner on June 6, 2006. The Court filed this document on June 6, 2006.***