

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BASSEM TAHA,)	
)	
Plaintiff,)	TC-MD 060296B
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

A case management conference was convened on June 21, 2006. Bassem Taha participated on his own behalf. Adrienne Wilkes represented Defendant.

At the conference, the parties agreed that this Decision would be based on written submissions and that the record would remain open until September 5, 2006. However, nothing further was submitted by either party.

I. STATEMENT OF FACTS

Plaintiff first appealed the 2005-06 tax year value of his home¹ to the Washington County Board of Property Tax Appeals (BOPTA). It was assigned a designation of "Petition #171."

Prior to any adjudication by BOPTA, the parties entered into a "Real Property Stipulated Agreement" for the 2005-06 tax year. It set the following values:

Real Market Value	\$634,570
Maximum Assessed Value	\$472,070
Assessed Value	\$472,070

That stipulation was signed by Plaintiff on January 24, 2006; Defendant signed January 17, 2006.

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¹ Account R2091712.

On March 30, 2006, Plaintiff appealed those same stipulated 2005-06 values to this court. He contends the assessed values should be “roll[ed] back” to compare on a uniform basis with other nearby properties.² (Ptf’s Compl.)

II. ANALYSIS

A taxpayer appealing to the Magistrate Division of the Oregon Tax Court must, by statute, be “aggrieved.” *See* ORS 305.275(1)(a).³ If a taxpayer is not aggrieved, the taxpayer does not have standing.

Plaintiff received his 2005-06 tax bill in late 2005. Following accepted procedure, he submitted a timely appeal to BOPTA. Had that body acted on the appeal *to his detriment*, he then could have appealed further to this court.

Instead, Plaintiff settled his dispute with Defendant in late January 2006. Those 2005-06 tax roll values are exactly as stipulated to by the parties. Just as a county assessor is bound by such written agreements, so too is the property owner in such cases.

Plaintiff fully and finally came to resolution with Defendant as to the 2005-06 tax year. There is no mechanism for him to repudiate his earlier agreement and seek tax court review several weeks later.

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² The court notes, but does not decide, that cases based on uniformity concerns are rarely, if ever, successful.

³ Reference to the Oregon Revised Statutes (ORS) is to 2005.

III. CONCLUSION

Plaintiff is not aggrieved by any action of Defendant nor by any Order of BOPTA. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal must be dismissed.

Dated this _____ day of November 2006.

JEFFREY S. MATTSON
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 Jeffrey S. Mattson on November 27, 2006. The Court filed and entered this document on November 27, 2006.