

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EDISON E. EASTON)	
and JOYCE C. EASTON,)	
)	
Plaintiffs,)	TC-MD 060469A
)	
v.)	
)	
BENTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This matter is before the court on Defendant’s oral motion to dismiss, made during the June 22, 2006, case management conference. Defendant moved to dismiss on various grounds, including that Plaintiffs were not aggrieved because a reduction in the real market value to the amount requested by Plaintiffs would not reduce Plaintiffs’ property taxes.

I. STATEMENT OF FACTS

Plaintiffs have appealed the value of their home for the 2005-06 tax year. They seek a reduction in the overall real market value from \$264,000 to \$206,000¹ and a reduction in the assessed value from \$186,394 to \$144,818. Plaintiffs’ maximum assessed value is \$186,394 (the same as their assessed value).

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¹ Plaintiffs believe that the real market value of their land, identified as Account 322537, (including on-site developments and landscaping) should be reduced from \$144,000 to \$86,000, which reduces the overall real market value to \$206,000.

II. ANALYSIS

Assessed value in Oregon is the lesser of real market value or maximum assessed value. ORS 308.146(2).² Plaintiffs' current real market value is \$264,000 and their maximum assessed value and assessed value is \$186,394. Taxes are imposed on assessed value. If Plaintiffs were successful in reducing their real market value to \$206,000, that number would still be above their maximum assessed value of \$186,394, and, because assessed value is the lesser of real market value or maximum assessed value, their assessed value would not be changed. As explained during the June 22, 2006, case management conference, there is no correlation or linkage between real market value and assessed value.

A taxpayer appealing to the Magistrate Division of the Oregon Tax Court must, by statute, be "aggrieved." *See* ORS 305.275(1)(a). If a taxpayer is not aggrieved, the taxpayer does not have standing. The question of aggrievement in a valuation appeal focuses on whether the taxes will be reduced if the value is lowered. In this case, a reduction in the real market value would not reduce Plaintiffs' property taxes. Accordingly, Plaintiffs are not aggrieved and their appeal must be dismissed. *See Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999), *Gilbert-Bamrick v. Multnomah County Assessor*, WL 290969 (TC-MD No 000042E, (Mar 15, 2000), *Gethner v. Multnomah County Assessor*, WL 246456 (TC-MD No 991471D, (Feb 14, 2000).

III. CONCLUSION

Plaintiffs are not aggrieved because, even if they were successful in their request for a reduction in the real market value of the property, that value reduction would not reduce Plaintiffs' property taxes. Now, therefore,

² All references to the Oregon Revised Statutes (ORS) are to 2003.

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

Dated this _____ day of July 2006.

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 on July 13, 2006. the Court filed and entered this document on July 13, 2006.