

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

|                          |   |                 |
|--------------------------|---|-----------------|
| JOSEPH BRUGATO           | ) |                 |
| and MARITA BRUGATO,      | ) |                 |
|                          | ) |                 |
| Plaintiffs,              | ) | TC-MD 060497D   |
|                          | ) |                 |
| v.                       | ) |                 |
|                          | ) |                 |
| YAMHILL COUNTY ASSESSOR, | ) |                 |
|                          | ) |                 |
| Defendant.               | ) | <b>DECISION</b> |

Plaintiffs appeal the 2005-06 real market value of their property identified as Account 29294.

I. STATEMENT OF FACTS

A case management conference was held in the above-entitled matter on Monday, June 5, 2006. Joseph Brugato (Brugato) appeared on behalf of Plaintiffs. Roy Reel, Appraiser, appeared on behalf of Defendant.

Brugato testified that he was appealing the real market value of his property because he thinks it is overstated. He admitted that even if the court ordered a change in the real market value of his property to the prior year's real market value, there would be no change in amount of property tax paid. Currently, Plaintiffs' property tax is based on their maximum assessed value which is substantially less than the real market value.

II. ANALYSIS

Plaintiffs' right to appeal is found in ORS 305.275<sup>1</sup> requiring that the party appealing be "aggrieved." ORS 305.275(1)(a). This court has previously held that "[i]n requiring that

---

<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to the 2005 year.

taxpayers be ‘aggrieved’ under ORS 305.275, the legislature intended that the taxpayer have an immediate claim of wrong.” *Kaady v. Dept. of Rev.*, 15 OTR 124, 125 (2000). In this case, assuming *arguendo* that the real market value of Plaintiff’s property is overstated, the assessed value would not change; therefore, Plaintiffs are not aggrieved. *See Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999).

After discussion of the statute and case law, the court advised the parties that it would dismiss Plaintiffs’ appeal. The parties agreed to meet to discuss Plaintiffs’ concerns at a mutually agreed upon time.

### III. CONCLUSION

Because Plaintiffs are not aggrieved, this court cannot move forward to determine the real market value of Plaintiffs’ property. Now, therefore,

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

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

---

JILL A. TANNER  
PRESIDING 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 Presiding Magistrate Jill A. Tanner on June 15, 2006. The Court filed and entered this document on June 15, 2006.***