

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ELLEN M. NOVY,	)	
	)	
Plaintiff,	)	TC-MD 080146B
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff seeks a reduction in the real market value (RMV) of real property identified as Account R271388 for tax years 2002-03 through 2006-07. During a case management conference held April 15, 2008, the parties discussed the issues, offered information, and presented arguments. Ellen M. Novy participated on her own behalf. Leslie Cech appeared for Defendant. Subsequently, written materials were received from the parties; the record closed July 18, 2008.

This is residential property. At issue is the RMV of the property. The parties have resolved their dispute for the 2005-06 and 2006-07 tax years. Their recommended values are:

<u>Tax Year</u>	<u>Land RMV</u>	<u>Improvement RMV</u>	<u>Total RMV</u>
2005-06	\$183,300	\$218,380	\$401,680
2006-07	\$240,000	\$205,870	\$445,870

The court concurs with the above corrections. However, Plaintiff also maintains she is entitled to RMV reductions for tax years 2002-03 through 2004-05.

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To appeal assessed values, taxpayers typically must appeal to BOPTA by December 31 of each current tax year. ORS 309.100.<sup>1</sup> Here, Plaintiff admits she did not appeal to BOPTA for those earlier years.

The legislature has provided a limited opportunity to contest certain assessments. In residential cases, the court can grant relief in two very limited circumstances. ORS 305.288. However, such limited relief is only available for the current tax year and the two preceding years. ORS 305.288(1). The three earliest years appealed by Plaintiff are beyond the reach of this court. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal shall be dismissed for tax years 2002-03, 2003-04, and 2004-05; and

IT IS FURTHER DECIDED that RMV reductions shall be made for tax years 2005-06 and 2006-07 consistent with the above discussion.

Dated this \_\_\_\_\_ day of August 2008.

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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 August 7, 2008. The Court filed and entered this document on August 7, 2008.***

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