

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MARK P. TROSETH)	
and BETTY L. HATCH-TROSETH,)	
)	
Plaintiffs,)	TC-MD 080218C
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss this case for want of prosecution.

Plaintiffs' Complaint, filed April 4, 2008, requested a reduction in assessed value (AV) for the 2007-08 tax year, for the property identified by Account R568336. During the July 29, 2008, initial case management conference, the parties discussed that Plaintiffs' concern is with the tax year 2006-07 values, the property being newly constructed and having first been placed on the assessment and tax rolls for the 2006-07 tax year. Plaintiffs, however, did not appeal their tax year 2006-07 values.

During the July 29, 2008, proceeding, the court granted Defendant's request to dismiss Plaintiffs' Complaint because Plaintiffs were not aggrieved. As explained in the court's Order, the reason Plaintiffs were not aggrieved is that there is no linkage between real market value (RMV) and AV, and a reduction in Plaintiffs' RMV by the county board of property tax appeals does not entitle Plaintiffs to a corresponding reduction in AV.

Although the court granted Defendant's request to dismiss Plaintiffs' Complaint for the 2007-08 tax year, the court further granted Plaintiffs' request to file an Amended Complaint challenging the values for the 2006-07 tax year, provided they could bring themselves within the

provisions of ORS 305.288(1). Plaintiffs were given until August 12, 2008, to file their Amended Complaint. As of August 27, 2008, Plaintiffs had not responded to the court's Order. Because Plaintiffs have failed to comply to the courts Order, and the deadline for Plaintiffs to file an Amended Complaint has passed, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of September 2008.

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 September 16, 2008. The Court filed and entered this document on September 16, 2008.