

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ERIK FLOBERG,)	
)	
Plaintiff,)	TC-MD 080344B
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiff seeks a reduction in the real market value (RMV) of real property identified as Account R574031 for the 2006-07 tax year.¹ During a case management conference held June 17, 2008, the parties discussed the issues, offered information, and presented arguments. Erik Floberg participated on his own behalf. Leslie Cech and Jeff Sanders appeared for Defendant.

The immediate issue before the court is Defendant's Motion to Dismiss the claim filed May 1, 2008.

This is residential property. Plaintiff purchased it in 2005 for \$227,500. (Ptf's Compl at 2.) Defendant's RMV as of January 1, 2006 is \$265,420. (*Id.* at 5.) Plaintiff seeks a reduction consistent with his acquisition cost. No earlier appeal was taken to the Multnomah County Board of Property Tax Appeals (BOPTA). Instead, the first appeal was filed with this court on March 26, 2008.

To appeal assessed values, taxpayers typically must appeal to BOPTA by December 31 of each current tax year. ORS 309.100.² Here, Plaintiff admits he did not appeal to BOPTA.

¹ As amended at the June 17, 2008, case management conference.

² All references to the Oregon Revised Statutes (ORS) are to 2005.

The legislature has provided a limited opportunity to contest certain assessments. In residential cases, the court can grant relief in two very limited circumstances. The first is when the taxpayer establishes good and sufficient cause as to why he did not timely appeal. ORS 305.288(3). The second is when the court determines that a gross error exists on the county roll. This requires showing a value difference of at least 20 percent. ORS 305.288(1).

Here, Plaintiff stated he did not earlier appeal because he did not study his tax statement in detail until one year later and was unaware of the BOPTA procedures. That does not constitute "good and sufficient cause" or reasons beyond his control.

The value difference alleged by Plaintiff is 14.3 percent. That is below the 20 percent threshold set by the second prong of the statutory exception. Now, therefore,

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

Dated this _____ day of August 2008.

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 5, 2008. The Court filed and entered this document on August 5, 2008.