

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

KEVIN ZHANG,	)	
	)	
Plaintiff,	)	TC-MD 080440D
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant's Motion to Dismiss, filed May 5, 2008, requesting that Plaintiff's Complaint be dismissed.

A case management conference was held on Wednesday, September 3, 2008. Yao Yuan (Yuan) appeared on behalf of Plaintiff. Leanne Holz and Ken Collmer (Collmer), appraisers, appeared on behalf of Defendant.

Collmer stated, and Yuan confirmed, that Plaintiff believes the real market value of his property is no more than \$740,000 as of the assessment date for tax year 2007-08. Collmer reviewed his prepared Calculations for Tax Year 2007, which was attached to his Motion to Dismiss. His calculations show that, if the court accepted Plaintiff's determination of real market value (\$740,000), there would be no reduction in Plaintiff's property taxes. Collmer explained that, given Plaintiff's assessed value of \$447,140, the proposed real market value does not change the property tax calculation.

The parties discussed the significance of real market value. It was suggested that Plaintiff review his property tax statement for the 2008-09 tax year and then decide whether he wants to appeal the real market value to the board of property tax appeals.

The court explained that, because there would be no change in the property tax paid for 2007-08 if the court granted Plaintiff's request to reduce the real market value of the subject

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property to \$740,000, Plaintiff is not aggrieved and Defendant's Motion to Dismiss is granted.

Now, therefore,

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

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

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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 September 19, 2008. The Court filed and entered this document on September 19, 2008.***