

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROBERT C. LUTON TRUST and MARTA F.)
LUTON TRUST,)
)
Plaintiffs,) TC-MD 080485B
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's Motion to Dismiss, filed May 16, 2008. A case management conference was convened on July 30, 2008. Subsequently, written arguments were received.

Plaintiffs seek a reduction in the 2007-08 real market value (RMV) from \$771,410 to \$675,000. Even if Plaintiffs were to receive such relief, the revised total would still lie above the Defendant's record maximum assessed value (MAV) at \$454,240. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute; Plaintiffs are not aggrieved.

So long as the property's maximum assessed value is less than its real market value, the taxpayer is not aggrieved within the meaning of ORS 305.275 (2005). *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999).

///

///

///

///

///

After considering the record, the court concludes that the case must be dismissed. Now, therefore,

IT IS THE DECISION OF THE COURT that appeal is dismissed.

Dated this ____ day of October 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 October 10, 2008. The Court filed and entered this document on October 10, 2008.