

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

CAROL MECKES,	)	
	)	
Plaintiff,	)	TC-MD 080504B
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss, filed May 12, 2008. A case management conference was convened on July 10, 2008. Subsequently, written arguments were received.<sup>1</sup>

Plaintiff seeks a reduction in the 2007-08 real market value (RMV) from \$187,670 to \$155,000. Even if Plaintiff were to receive such relief, the revised total would still lie above Defendant’s record maximum assessed value (MAV) at \$102,390. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute; Plaintiff is 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).

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<sup>1</sup> In a telephone conversation with court staff on September 17, 2008, Plaintiff indicated she would be sending her request to withdraw the appeal. Nothing has been received since then.

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.

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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 October 10, 2008. The Court filed and entered this document on October 10, 2008.***