

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

SHILO INN NEWPORT LLC,	)	
	)	
Plaintiff,	)	TC-MD 100107D
	)	
v.	)	
	)	
LINCOLN COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on the parties’ Stipulated Agreement, filed January 21, 2011. The parties agreed that the real market value of property identified as Account R451342 is \$2,489,860 for tax year 2009-10. The parties agreed that the 2009-10 maximum assessed value and assessed value was \$1,895,260.

A taxpayer must have standing to bring a property tax appeal to the court. ORS 305.275. To have standing, a taxpayer must be “aggrieved.” ORS 305.275(1)(a). “In requiring that taxpayers be ‘aggrieved’ under ORS 305.275, the legislature intended that the taxpayer have an immediate claim of wrong. It did not intend that taxpayers could require the expenditure of public resources to litigate issues that might never arise.” *Kaady v. Dept. of Rev.*, 15 OTR 124, 125 (2000).

For a taxpayer to be aggrieved, real market value must be lower than the maximum assessed value. *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50, 52 (1999). In a letter dated January 26, 2011, Defendant’s authorized representative, Charles Gross, Registered Appraiser, wrote that the “[s]tipulated reduction of RMV does not change assessed value, which therefore will not result in a tax refund.” The court cannot order that the tax roll be changed because Plaintiff is not aggrieved. Now, therefore,

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

Dated this \_\_\_\_ day of January 2011.

---

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 January 27, 2011. The Court filed and entered this document on January 27, 2011.***