

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MARSHA RAKHLIN,)
)
 Plaintiff,) TC-MD 100929C
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

At the telephone trial held February 2, 2011, Plaintiff informed the court that she “did not have to prove anything.” In response to the court’s statement that she has the burden of proof to support her requested 2009-10 real market value, Plaintiff stated that “no one cares about real market value, only assessed value.” Plaintiff stated that “no one else” with a property comparable to her property “pays over \$18,000 per year.” When asked why she scheduled a trial if she did not intend to present evidence in support of her requested value, Plaintiff stated that she wanted to call attention to her situation.

In the court’s Order, filed July 30, 2010, Plaintiff was ordered to file an amended complaint containing her requested relief. In her Amended Complaint filed August 9, 2010, Plaintiff requested a total real market value of “not more than \$837,000[;] land value to be reduced to \$200,000 due to ‘next door’ lot – sold for \$200,000 in 4/2010. (Foreclosure sale). * * *.” Plaintiff is appealing tax year 2009-10. Real market value is determined as of January 1, 2009. One sale occurring 15 months after the date of assessment is not the best evidence of value as of the assessment date. There is no evidence that the one sale was an arm’s length transaction between a willing buyer and willing seller. There is some indication that the one sale

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was not an arm's length transaction because Plaintiff stated that the sale she referenced was a "foreclosure sale."

The court informed Plaintiff that because she presented no evidence in support of her requested real market value, her appeal would be dismissed. Now, therefore,

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

Dated this ____ day of February 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 February 7, 2011. The Court filed and entered this document on February 7, 2011.