

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KIM LANE,)
)
 Plaintiff,) TC-MD 110418N
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss this case for lack of prosecution.

Plaintiff filed a Complaint challenging the assessment of property identified as Account 0953200 (subject property) for the 2010-11 tax year. Plaintiff's Complaint did not identify her requested real market value. A case management conference was held on July 14, 2011, during which the parties discussed Plaintiff's appeal. Plaintiff appeared on her own behalf and stated that her concern is with the increase in the improvements real market value from the 2009-10 tax year to the 2010-11 tax year. Plaintiff indicated that a total real market value of \$120,000 for tax year 2010-11 would be more appropriate. The 2010-11 maximum assessed value and assessed value of the subject property is \$79,593. Defendant stated that Plaintiff's requested 2010-11 real market value of \$120,000 would not result in any tax savings to Plaintiff and requested that the case be dismissed because the court does not have jurisdiction to consider Plaintiff's appeal if Plaintiff is not aggrieved under ORS 305.275.

The parties agreed to a schedule by which to submit additional written arguments concerning Defendant's motion to dismiss. Plaintiff agreed to file her written arguments by September 12, 2011, and Defendant agreed to file a written reply by September 19, 2011. Those

dates were memorialized in a Journal Entry, filed July 15, 2011. The Journal Entry advised that failure to comply with the deadlines set forth therein would result in dismissal of Plaintiff appeal.

Plaintiff's deadline has passed and the court has not received Plaintiff's written arguments or any further communication from Plaintiff. As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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

Dated this ____ day of September 2011.

ALLISON R. BOOMER
MAGISTRATE PRO TEMPORE

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 Pro Tempore Allison R. Boomer on September 30, 2011. The Court filed and entered this document on September 30, 2011.