

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ROBERT J. TOUSIGNANT, )  
 )  
 Plaintiff, ) TC-MD 110581D  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on Defendant’s Motion to Dismiss, filed June 9, 2011, requesting that the Complaint be dismissed.

A case management conference was held July 27, 2011. Plaintiff appeared on his own behalf. Richard Sanderman, Appraiser, appeared on behalf of Defendant.

Plaintiff’s Complaint stated that he was appealing tax year 2009-10. During the conference, it was determined that he was appealing tax year 2010-11. Defendant’s Motion to Dismiss stated that, if the court were to grant Plaintiff’s requested relief to reduce the real market value of Plaintiff’s property for the 2010-11 tax year to \$673,430, Plaintiff was not aggrieved because there would be no reduction in Plaintiff’s property taxes. Defendant cited ORS 305.275 and *Kaady v. Dept. of Rev.*, 15 OTR 124 (2000) and submitted a Tax and Compression Worksheet. Plaintiff accepted Defendant’s determination.

Plaintiff stated he was also requesting that the court “change his SAV \$200,000,” noting that he made improvements to the subject property in 2007 and 2008 and the “SAV” is incorrect. Plaintiff incorrectly referred to maximum assessed value (MAV) as SAV. Plaintiff stated that his attorney told him that he cannot appeal tax year 2007 or 2008. The subject property’s maximum assessed value for the 2010-11 tax year, the tax year that is before the court, was

increased no more than the three percent allowed by law. ORS 308.146 (2009). The court stated that it could not order a change to the 2010-11 maximum assessed value because it was increased in accordance with applicable law.

Because Plaintiff is not aggrieved and there is no justiciable issue before the court with respect to the subject property's 2010-11 maximum assessed value, Defendant's Motion to Dismiss is granted. Now, therefore,

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

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

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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 July 28, 2011. The Court filed and entered this document on July 28, 2011.***