

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

|                            |   |                              |
|----------------------------|---|------------------------------|
| KEVIN AND SHARON O'CONNELL | ) |                              |
|                            | ) |                              |
| Plaintiff,                 | ) | No. 980869                   |
|                            | ) |                              |
| v.                         | ) |                              |
|                            | ) |                              |
| MULTNOMAH COUNTY ASSESSOR, | ) |                              |
|                            | ) |                              |
| Defendant.                 | ) | <b>DECISION OF DISMISSAL</b> |

A Complaint was filed in this case on March 19, 1998. A case management conference was scheduled to begin at 2:00 p.m. on December 7, 2000, to consider the appeal of Kevin and Sharon O'Connell for the 1997-98 tax year.

The Magistrate Division sent notice of the scheduled hearing to plaintiffs in a letter dated November 15, 2000. The notice was sent to plaintiffs' last known address. The letter was not returned as undeliverable.

Plaintiffs failed to appear for the hearing. The court sent plaintiffs a letter on December 8, 2000, requesting a response by January 5, 2001, as to why they were not present for the hearing. No response has been received to date.

A case may be dismissed when the participant seeking relief fails to appear. For purposes of a telephone proceeding, a participant "appears" by being available at the telephone number provided to the court by that participant on the date and at the time prescribed. Accordingly, this appeal must be dismissed for lack of appearance. Now, therefore;

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DECISION OF DISMISSAL

IT IS THE DECISION OF THE COURT that the Complaint is dismissed.

Dated this \_\_\_\_\_ day of January, 2001.

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DAN ROBINSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 DAN ROBINSON ON JANUARY 22, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 22, 2001.**