

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

LAURELYN SCHELLIN,)
)
 Plaintiff,)
) No. 990575B
 v.)
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on defendant's Motion to Dismiss, filed August 7, 2000. A case management conference was convened on October 6, 2000.

This appeal concerns the assessment of plaintiff's residence for the 1998-99 tax year. The initial assessment of \$79,310 was affirmed by the Marion County Board of Property Tax Appeals on March 29, 1999. Thereafter, plaintiff filed a Complaint with this court, on April 2, 1999, seeking a reduction to \$23,175 in that assessment.

On May 15, 2000, the Regular Division of this court issued its Judgment (Case No. 4419) for the prior 1997-98 tax year. As a result, defendant made corrections in the 1998-99 official assessment - the year under appeal herein. Defendant reduced the 1998-99 assessment to \$23,170, **an amount below that requested in the Complaint.** Plaintiff no longer has a viable issue with the magnitude of the assessment.

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There is no justification for any correction in the property's real market value. So long as the property's maximum assessed value is less than its real market value, the

taxpayer is not aggrieved within the meaning of ORS 305.275.

Parks Westsac L.L.C. v. Dept. of Rev., ___ OTR ___ (1999).

Plaintiff's initial appeal documents mentioned the "trending/indexing" that her neighbors' properties received. This line of reasoning need not be explored further as it is without sufficient legal support and cannot yield a lower 1998-99 value than already appears as corrected by defendant pursuant to the prior Judgment.

After considering the record, the court concludes that the case must be dismissed. Now, therefore,

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

Dated this ____ day of October, 2000.

JEFF MATTSON
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 JEFF MATTSON ON OCTOBER 11, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 11, 2000.