

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

JANET M. LAKOMECKI,)
)
 Plaintiff,) No. 991276B
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

A trial was convened on May 30, 2000. Ken Collmer represented the defendant. Plaintiff was not available by telephone at the time set for the trial.

Two issues are presented: (A) the real market value of the subject property for the 1999-00 tax year; and (B) a request for a proration of taxes on damaged property for the 1998-99 tax year.

STATEMENT OF FACTS

A fire caused damage to plaintiff's residence; it occurred on September 16, 1998. In order to seek a proration of those real property taxes, an application was due to defendant not later than June 30, 1999. ORS 308.425. Plaintiff was unaware of this filing deadline. Her application was submitted on September 8, 1999.

As to the 1999-00 tax year, the assessor originally determined the real market value to be \$255,300. Mr. Collmer then inspected the house. He admitted an overvaluation and recommended a reduction to \$188,900. This is consistent with plaintiff's request.

COURT'S ANALYSIS

ORS 308.425 requires that an application for tax proration be submitted before June 30. Plaintiff's unfamiliarity with the filing date cannot extend or waive that mandatory deadline. The appeal is denied as to this issue.

The court concurs with the 1999-00 value reduction recommended by defendant. There was no probative contrary valuation evidence offered.

CONCLUSION

IT IS THE DECISION OF THE COURT that 1999-00 real market value shall be reduced from \$255,300 to \$188,900, with \$97,200 allocated to land and \$91,700 to improvements.

Dated this ____ day of June, 2000.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, 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 JUNE 26, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 26, 2000.