

IN THE OREGON TAX COURT
REGULAR DIVISION
Property Tax

LEE'S, JENKIN'S, ZEULNER'S,)	
)	
Plaintiffs,)	TC 4830
v.)	
)	
DEPARTMENT OF REVENUE,)	ORDER GRANTING DEFENDANT'S
State of Oregon,)	MOTION FOR SUMMARY JUDGMENT
)	AND DENYING PLAINTIFFS' CROSS-
Defendant.)	MOTION FOR SUMMARY JUDGMENT

I. INTRODUCTION

This matter is before the court on cross-motions for summary judgment. The facts in the case are as stated in the Magistrate's Decision in *Lee v. Coos County Assessor*, TC-MD 080373C, WL 2404028 (May 30, 2008), and will not be repeated here.

II. ISSUE

The year at issue is 2007-08. As to that year, Plaintiffs complain as to the values found by the Board of Property Tax Appeals (BOPTA). Plaintiffs have presented no evidence as to correct values. They instead argue that they are somehow entitled to the valuation originally found in the account for the 2006-07 year. However, the county proceeded to make a correction or omitted property assessment for that year and no appeal to the Tax Court was taken by Plaintiffs. Further, in a related proceeding before the Department of Revenue, Plaintiffs agreed with the values as corrected and signed a stipulation as to those values. In this situation, Plaintiffs are entitled to no relief. Nothing in the statutes permits them to avoid the effect of the earlier actions of the county and their own actions in agreeing to values for the 2006-07 year.

Nor, as stated, is there evidence that the values established by BOPTA were incorrect as to the year under appeal.

III. CONCLUSION

Now, therefore,

IT IS ORDERED that Defendant's Motion for Summary Judgment is granted.

IT IS FURTHER ORDERED that Plaintiffs' Cross-Motion for Summary Judgment is denied.

IT IS FURTHER ORDERED that counsel for Defendant is directed to prepare an appropriate form of judgment. No costs are awarded to either party.

Dated this ___ day of April, 2009.

Henry C. Breithaupt
Judge

***THIS DOCUMENT WAS SIGNED BY JUDGE HENRY C. BREITHAUPT ON
APRIL 6, 2009, AND FILED THE SAME DAY.***