

Marion County Clerk

DEC 19 2024

Form OR-B-RPP

Page 1 of 2, 150-310-063
(Rev. 01-18-24)

Oregon Department of Revenue

Oregon Property Value Appeals Board Real Property Petition

for MARION County

For official use only

Petition number and date received

24-019

- Read all instructions carefully before completing this form.
- Please print or type the requested information on both sides of this petition.
- Complete one petition form for each account you're appealing.
- Return your completed petition(s) to the address shown on the back.
- Use this form for manufactured structures, not the *Personal Property Petition*.
- Include a copy of your tax statement.

Petitioner (person in whose name petition is filed)

1 Check the box that applies:

☒ Owner.☐ Person or business, other than owner, obligated to pay taxes (attach proof of obligation).

2 Name—individual, corporation, or other business

ALTAND, LLC

3 Email address (optional)

NAJAFI04@YAHOO.COM

4 Phone number

Daytime

503-999-8866

Evening

5 Mailing address (street or PO Box)

P. O. Box 3772

6 City

SALEM

7 State

OR

8 ZIP code

97302

9 Name of person acting for corporation, LLC, or other business

HENRY NAJAF-Pir

10 Title (for example, president, vice president, tax manager, etc.)

MANAGING AGENT MEMBER

If a representative is named on line 11, all correspondence regarding this petition will be mailed or delivered to the representative.

Representative

Complete this section when the petition is signed by an authorized representative of petitioner. Only certain people qualify to act as an authorized representative. See the instructions for a list of who qualifies.

11 Name of representative

HENRY NAJAF-Pir

12 Email address (optional)

NAJAFI04@YAHOO.COM

13 Phone number

Daytime

503-999-8866

Evening

14 Mailing address (street or PO Box)

P. O. Box 3772

15 City

SALEM

16 State

OR

17 ZIP code

97302

18 Relationship to petitioner named on line 2

MANAGING MEMBER

19 Oregon state bar number

20 Oregon appraiser license number

21 Oregon broker license number

22 Oregon CPA or PA permit or S.E.A. number

Any refund resulting from this appeal will be made payable to the petitioner named on line 2 unless separate written authorization is made to the county tax collector. However, if a representative is designated, any refund will be sent to this individual or business, not the petitioner.

Attendance at hearing

23 Will you or your designated representative attend the hearing? ☒ Yes ☐ No

If you choose not to be present at the hearing, PVAB will make a decision based on the written evidence you submit.

Property Information

24 Assessor's account number (from your tax statement)

532491

25 Assessor's map and tax lot number (from your tax statement)

083 W19C000600

26 Street address and city where property is located

6855 SKYLINE RD. S. SALEM 97306

27 Property type

☒ Residential ☐ Commercial ☒ Farm☐ Mfd structure☐ Multi-family ☒ Forest☐ Industrial

Form OR-B-RPPPage 2 of 2, 150-310-083
(Rev. 01-18-24)

Oregon Department of Revenue

	Real market value (RMV) from tax statement or assessor's records	RMV requested (for property as existed on assessment date)
28 Land →	\$ 1,010,490	\$ 796,610
29 Buildings, machinery, etc. →	\$	\$
30 Manufactured structure →	\$ 180,930	\$ 35,380
31 Total RMV →	\$ 1,191,420	\$ 831,990
32 Total SAV of specially assessed portion (farmland, historic property, government- restricted low income multi-unit housing, or property that qualifies as "open space"). →	Most property isn't specially assessed. Please read the instructions to see if this section applies to your property.	
	Specially assessed value (SAV) from assessor's records	SAV requested (SAV is limited to the qualifications and calculations allowed by law)
	\$	\$
	Assessed value (AV) from tax statement or assessor's records	AV Requested (AV is limited to the calculation allowed by law)
33 Total AV →	\$ 169,348	\$ 84,065

Evidence of property value Include documentation (recently recorded deeds, listings, appraisals, construction bids, etc.)

34. Check any of the following that applied to the property at or near the assessment date and the reason for appealing. Include documentation.

☐ Property sale/purchase

Date

Purchase price

Short sale or foreclosure?

☐ Yes☐ No☐ Property listing

Date

Asking price

☐ Property appraisal

Date

Appraiser

Finding

☐ Condition issues/damages—What condition issues or damages exist? How long have they existed? Enclose additional pages if necessary:☐ Changes to property—What changes have been made? When? Enclose additional pages if necessary:☒ Other (for example, market data)

Specify and provide a short explanation or documentation:

*THE CONSTRUCTION OF THE NEW HOME HAS BEEN STOPPED!*35 Why do you think the value of your property is incorrect? (Answer the question in the space provided; enclose additional pages, if necessary.
Provide enough information to support the value(s) you are requesting. Be specific.)*PLEASE SEE ATTACHED***Declaration:** I declare under the penalties for false swearing (ORS 305.990(4)) that I have examined this document, and to the best of my knowledge, it is true, correct, and complete.

36 Signature and name of petitioner or petitioner's representative (attach authorization if necessary)

Sign name

X

Hwi

Print or type name

HENRY NAJAF PIR

37 Date

DEC. 19, 2024

Please return this petition to:

For county contact information, visit:

www.oregon.gov/dor/programs/property/pages/appeals-contacts.aspx

When and where to file your petition

File your petition in the office of the county clerk. No other county office can accept petitions. Your petition must be postmarked or delivered by December 31 to the county clerk's office in the county where the property is located. If December 31 falls on a weekend or holiday, the filing deadline moves to the next business day. Mail or deliver your petition to the address shown in the box.

Assessor's Office Use Only

Please use separate forms for each account in which a Review or PVAB is being processed.

Appraiser: WJW Property ID: 532491 Property Class: 581
Date: 12-24-24 Review/Appeal #: 24-019 ☐ Commercial ☐ Residential
☐ Personal Property ☐ Manuf Structure ☒ Rural

Values:

Certified:	Recommendation:	Ruled:
Land RMV: <u>1,010,490</u>	Land RMV: <u>1 010 490</u>	Land RMV: _____
Imp RMV: <u>180,930</u>	Imp RMV: <u>180 930</u>	Imp RMV: _____
MS RMV: _____	MS RMV: _____	MS RMV: _____
Total RMV: <u>1,191,420</u>	Total RMV: <u>1 191 420</u>	Total RMV: _____
Exception RMV: <u>149,840</u>	Exception RMV: <u>149 840</u>	Exception RMV: _____
CPR: <u>0.4862</u>	CPR: <u>0.4862</u>	CPR: _____
Exception MAV: <u>72,850</u>	Exception MAV: <u>72 850</u>	Exception MAV: _____
Total MAV: <u>96,370</u>	Total MAV: <u>96 370</u>	Total MAV: _____
Land SAV: <u>131,150</u>	Land SAV: <u>131 150</u>	Land SAV: _____
Imp SAV: <u>72,978</u>	Imp SAV: <u>72 978</u>	Imp SAV: _____
Land MSAV: <u>47,040</u>	Land MSAV: <u>47,040</u>	Land MSAV: _____
Imp MSAV: _____	Imp MSAV: _____	Imp MSAV: _____
Total AV: <u>169,348</u>	Total AV: <u>169 348</u>	Total AV: _____

Account Processing:

Supporting Information: ☒ Supporting Information Attached

emails attached

based on statutes we can not go below the 20% for foundation + frame.

☒ No Change ☐ One Year Adjustment ☐ Over % Adjustment (Show Calculation & %)

☐ Inventory Correction: _____

Recommendation Approved: _____ Lead: W Date: 12-24-24 Supervisor: BES Date: 12/24/24

Taxpayer Notified: ☒ Email ☐ Letter ☐ Phone Date: 12-24-24
Taxpayer ☐ Agrees ☐ Disagrees with recommended values (Review Only)

☐ Tag Tag Reason: _____

☐ Adjudicated _____ Year Adjudication Expires

Clerical Use Only

Account Notes:	Initial: _____	Date: _____	Review Clerk:	Initial: _____	Date: _____
Clerical Input:	Initial: _____	Date: _____	Supervisor:	Initial: _____	Date: _____

Due to negligence by the framing contractor, there are issues with the condition of the walls & trusses. Therefore, construction work has been halted since October 2023 with no further construction work. And any type of construction work has been locked by the Marion County Building Department until further notice.

Independent structural engineers from both parties, Truss company engineer, three other Contractors, my attorney with a background in building have visited the job site and issued their findings on the condition of the building.

On January 2024, my attorney filed a complaint with Marion County Court and the matter has been scheduled for Trial in July 2025.

IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR THE COUNTY OF MARION
100 High St. NE Salem Oregon 97301
503.588.5105 <http://courts.oregon.gov/marion>

December 10, 2024

ZACHARY J DABLOW
4450 MATTHEWS LOOP S
Salem OR 97302

Re: Henry Najaf Pir vs Ricardo Ramirez Rodriguez, Western Surety Company
Case #: 24CV04057 . Contract

NOTICE OF SCHEDULED COURT APPEARANCE

Scheduled Proceeding: Trial - Twelve Person Jury
Room: Courtroom 2D - Judge Edmonds
100 High St N.E.
Salem, OR 97301
503-373-4303

Date	Time
06/30/2025	9:00 AM
07/01/2025	9:00 AM
07/02/2025	9:00 AM
07/03/2025	9:00 AM

Additional information:
40 jurors requested

IMPORTANT NOTICE: PLEASE READ
Failure to appear at the time and place noted above may result in an order or judgment being entered against you in the case.

Interpreter: If you need an interpreter, you must tell the court at least **4 business days** before your appearance date. Go to www.courts.oregon.gov/ScheduleAnInterpreter to get an interpreter.

Intérprete: Si Ud. necesita un intérprete, debe notificar al tribunal por lo menos 4 días

Kropf Construction, Inc.

910 Scepter Court NE
Salem, OR 97301

Estimate

Date	Estimate #
11/7/2023	4405

Name / Address
Henry Najafi 6855 Skyline Rd. S Salem Or. 97306

Project

Description	Total
Items that need to be fix: Trusses are not parallel with the walls, and were not center in the rooms that have Coffin ceilings, and some have been move which has damaged the bottom cord of the truss All of the bay window truss, and the hip trusses have been modified, (and or cut to fit) They didn't install the drag straps according to the engineering for the roof trusses, and it looks like they modified the straps to make them fit. They scabbed 2x4 on the side of the trusses so they could correct the outside soffit distance from the wall	0.00
Would need to demo roof down to the plate line then check the under floor, and wall framing and repair as needed before we set the new trusses	0.00
demo: remove trusses and haul off. Labor and containers for the debris	19,375.00
frame: would check all the walls, and the under floor. Then would set new trusses. labor and materials	132,926.25
Roofing: labor and materials	56,875.00
Electrical would need to pull the existing wiring out, then install new	31,250.00
We need to have 25,000.00 to start, then will bill on the 28th of the month a progress bill, which will be due on the 10th of the month. If payment is not received by the 20th of the month there will be a 24% per annum on the balance owed if this is acceptable sign _____	0.00
Total \$240,426.25	

Phone #	Fax #
503-581-8591	503-375-6144

Marion County
2024 Real Property Assessment Report
Account 532491

Map 083W19C000600
Code - Tax ID 92430 - 532491

Tax Status Assessable
Account Status Active
Subtype NORMAL

Legal Descr See Record

Mailing ALVAND LLC
PO BOX 3772
SALEM OR 97302

Deed Reference # 2005-11984 (SOURCE ID: 25470149)
Sales Date/Price 10-03-2005 / \$440,000
Appraiser WENDY WILLIAMS

Property Class 581 MA SA NH
RMV Class 501 06 06 000

Site	Situs Address	City
	6855 SKYLINE RD S	SALEM

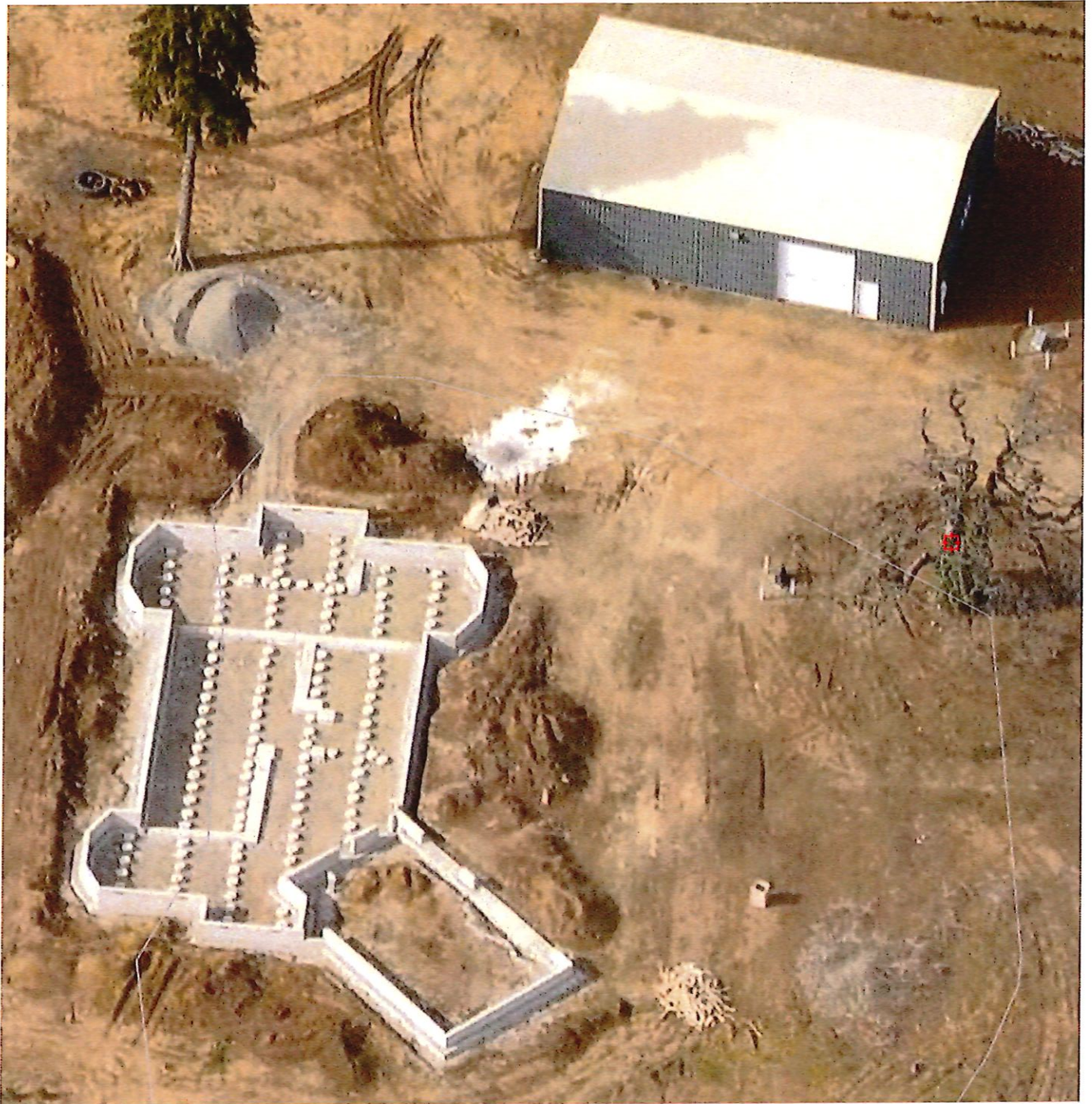
Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
92430	Land	1,010,490	0	72,978	Land 0	48.62
	Impr	180,930	96,370	96,370	Impr 72,850	
Code Area Total		1,191,420	96,370	169,348	72,850	
Grand Total		1,191,420	96,370	169,348	72,850	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
92430	1	<input checked="" type="checkbox"/>		REST	Farm Homesite	100	1.00 AC	4HD	8,890
	4	<input checked="" type="checkbox"/>		REST	Farm Use - EFU	100	33.78 AC	2HD	300,330
	3	<input checked="" type="checkbox"/>		REST	Farm Use - EFU	100	35.50 AC	4HD	315,630
					SA OSD - NO LANDSCAPE	100			30,000
	2	<input checked="" type="checkbox"/>		REST	Small Tract Forest land	100	40.00 AC	STFC	355,640
Code Area Total							110.28 AC		1,010,490

Improvement Breakdown									
Code Area	ID #	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV
92430	1	2014	351	General Purpose Building (GB)	100	1,656			28,300
	2	2014	355	Lean-to Heavy (LTH)	100	504			2,790
	3	2023	151	One Story Only	122	3,280			149,840
Code Area Total						5,440			180,930

Exemptions / Special Assessments / Notations									
Notations ▪ SPEC - POTENTIAL ADDITIONAL TAX LIABILITY ▪ FARM EFU ZONED ▪ SMALL TRACT FORESTLAND									

Appraisal Maint 2024-NEW RESIDENCE (Residence), 2025-NEW RESIDENCE (Completion)
Comments 24-25: L3 12.18.23 WW



Wendy Williams

From: Wendy Williams
Sent: Tuesday, December 24, 2024 11:43 AM
To: Najafi
Subject: RE: Account532491 Appeal

Mr. Najaf pir,

I have reviewed the information you provided with my supervisor. As I said on the phone, we have the home at 20% complete, this consists of plans/survey, excavation, foundation, and framing. There are no changes I can make to the market value attributed to this 20% due to the Oregon Statutes regarding assessment of property.

ORS 308.205

Real market value defined

- (1) Real market value of all property, real and personal, means the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's-length transaction occurring as of the assessment date for the tax year.
- (2) Real market value in all cases shall be determined by methods and procedures in accordance with rules adopted by the Department of Revenue and in accordance with the following:
- (a) The amount a typical seller would accept or the amount a typical buyer would offer that could reasonably be expected by a seller of property.
 - (b) An amount in cash shall be considered the equivalent of a financing method that is typical for a property.
 - (c) If the property has no immediate market value, its real market value is the amount of money that would justly compensate the owner for loss of the property.
 - (d) If the property is subject to governmental restriction as to use on the assessment date under applicable law or regulation, real market value shall not be based upon sales that reflect for the property a value that the property would have if the use of the property were not subject to the restriction unless adjustments in value are made reflecting the effect of the restrictions. [Amended by 1953 c.701 §2; 1955 c.691 §§1, 2; 1977 c.423 §2; 1981 c.804 §34; 1989 c.796 §30; 1991 c.459 §88; 1993 c.19 §6; 1997 c.541 §152]

ORS 308.232

Property to be valued at 100 percent real market value and assessed at assessed value
All real or personal property within each county not exempt from ad valorem property taxation or subject to special assessment shall be valued at 100 percent of its real market value. Unless the property is subject to maximum assessed value adjustment under [ORS 308.149 \(Definitions for ORS 308.149 to 308.166\)](#) to [308.166 \(Ordering provisions when property is subject to multiple special determinations of value\)](#), the property shall be assessed at the property's assessed value determined under [ORS 308.146 \(Determination of maximum assessed value and assessed value\)](#). [1953 c.701 §2; 1959 c.519 §1; 1961 c.243 §1; 1967 c.293 §6; 1979 c.241 §33; 1981 c.804 §39; 1985 c.613 §8; 1991 c.459 §97; 1997 c.541 §159]


Your requested value for land appears to be the same as in 2023, land values themselves have risen over the last couple of years as the market has grown. Additionally in 2024 the value attributed to the site development, water, electric, and septic has been applied at 30,000. A special assessed farm homesite was created for the location of the new structure and is always the 'value of an acre', your homesite has the value of 8,890. I found no errors in the assessment of the land and can not change the value either.

The Property Value Appeals Board will contact you in February with a hearing date if you would still like to appeal our market values, if you choose not to continue with the appeal, please contact the Property Value Appeals Board and inform them as well. We always advise to pay any taxes owed to avoid interest, if the board determines a value that may result in a change you will be issued a refund.

Respectfully,

Wendy Williams
Senior Rural Appraiser
Marion County Assessor's Office
555 Court St NE Suite 2233
Salem, Oregon 97309
wwilliams@co.marion.or.us
503-584-4726

From: Najafi <najafi04@yahoo.com>
Sent: Monday, December 23, 2024 12:19 PM
To: Wendy Williams <WWilliams@co.marion.or.us>
Subject: Re: Account532491 Appeal

 **WARNING:** This email originated outside of Marion County.
DO NOT CLICK links or attachments unless you trust the sender and know the content is safe.

Ms. Williams,

Thank you for reaching out to me.

Attached is cost estimate from the one of the Contractors.
Please let me know if additional information is needed.

Thank you

Henry Najaf pir
503-999-8866

On Monday, December 23, 2024 at 11:16:01 AM PST, Wendy Williams <wwilliams@co.marion.or.us> wrote:

Good morning,

Please send the information provided to you from the company/person that has quoted how to fix the problems with your home, cost to cure.

I will respond as quickly as possible, after I receive it.

Thank you,

Wendy Williams

Senior Rural Appraiser

Marion County Assessor's Office

555 Court St NE Suite 2233

Salem, Oregon 97309

wwilliams@co.marion.or.us

503-584-4726

BEFORE THE MARION COUNTY PROPERTY VALUE APPEALS BOARD

Real Property Order—Specially Assessed Property

In the Matter of the Petition of
ALVAND LLC
HENRY NAJAF PIR
PO BOX 3772
SALEM, OR 97302

)
)
)
)
)

Petition No. 19

Account No. 532491

The property value appeals board for the County of Marion, Oregon, having first convened on the 11th day of February, 20 25; and

The board, having considered the petition of the above-named petitioner, orders the values on the current tax roll of the property described above to be sustained and/or reduced by the board as follows:

Real Market Value on Current Tax Roll:	From	To
Land-Market portion	<u>0</u>	<u>0</u>
Land-Specially assessed portion	<u>1,010,490✓</u>	<u>1,010,490✓</u>
Improvements*	<u>180,930✓</u>	<u>180,930✓</u>
Manufactured structures	<u>0</u>	<u>0</u>
Total	<u>1,191,420✓</u>	<u>1,191,420✓</u>
RMV of Exception on Current Tax Roll:		
Land-Market portion	<u>0</u>	<u>0</u>
Land-Specially assessed portion	<u>0</u>	<u>0</u>
Improvements*	<u>72,850✓</u>	<u>72,850✓</u>
Manufactured structures	<u>0</u>	<u>0</u>
Total	<u>72,850✓</u>	<u>72,850✓</u>
Specially Assessed Value on Current Tax Roll:		
Total	<u>131,150✓</u>	<u>131,150✓</u>
Measure 50 Value for Account on Current Tax Roll:		
Total	<u>169,348</u>	<u>169,348</u>
Maximum Specially Assessed Value on Current Tax Roll:		
Total	<u>72,978✓</u>	<u>72,978✓</u>
Assessed Value on Current Tax Roll:		
Total	<u>169,348✓</u>	<u>169,348✓</u>

NOW, THEREFORE, the board hereby orders the officer in charge of the roll to sustain or reduce the tax roll of Marion County for the tax year 2024 - 2025 in compliance with this order.

Done at Marion County, Oregon this 14 day of April, 20 25.

By BK
Chairperson

Jennifer Sasaki
Member
Member

*Buildings, structures, real property machinery, etc.

Appeal rights — see attached.
Mailed or delivered (date) 4/2/25 by CM.