



STATE TAX COMMISSION OF MISSOURI

1340 E 9TH STREET REALTY CORP, ET)	Appeal No. 21-30020, et al ¹
AL,)	Parcel/locator No(s): Appendix A
Complainant(s),)	
)	
v.)	
)	
GAIL MCCANN-BEATTY, ASSESSOR,)	
JACKSON COUNTY, MISSOURI,)	
Respondent.)	

DECISION AND ORDER

1340 E 9th Street Realty Corp and a number of other property owners (Complainants) appeal the Jackson County Board of Equalization’s (BOE) decisions determining the true value in money (TVM) of the subject commercial properties as of January 1, 2021. Complainants did not produce substantial and persuasive evidence of overvaluation. The BOE's decision is affirmed.²

¹ This Decision and Order is amended Nunc Pro Tunc pursuant to the parties Joint Motion for Nunc Pro Tunc Order and to Set Aside Default Judgment with regard to only appeal number 21-30027, parcel number 25-440-01-37-02-0-00-000. In their joint motion, the parties alleged that this appeal should have been excluded from the Decision and Order because the parties had agreed to a stipulated value to settle appeal number 21-30027, but, due to “an oversight and omission” leading to mutual mistake, appeal number 21-30027 mistakenly had remained in the grouping that was disposed by this Decision and Order. Consequently, this Decision and Order is amended to remove appeal number 21-30027 from the grouping. See Appendix A. This Decision and Order and its issue date stated in the Certificate of Service otherwise remains unchanged.

²Complainant timely filed a complaint for review of assessment. The State Tax

Facts

The evidentiary hearing was scheduled for March 16, 2022, at 9:00 a.m. Respondent timely appeared at the evidentiary hearing, through counsel, Jennifer Ware. Complainants did not appear. Counsel for Complainants, Michael LeVota, did not appear. Complainants did not seek a continuance or otherwise communicate any intent to proceed with the appeal.

Complainants Did Not Prove Overvaluation

The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). Complainants did not appear at the evidentiary hearing and produced no evidence to support the overvaluation claim. Complainants' failure to appear and present any evidence necessarily means Complainants fail to meet Complainants' burden of proof.³

CONCLUSION AND ORDER

The BOE's decision is affirmed. The TVM of the subject properties as of January 1, 2021, is set forth in the attached appendix.

Application for Review

A party may file with the Commission an application for review of this decision

Commission (STC) has authority to hear and decide Complainant's appeal. Mo. Const. art. X, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

³ For over 150 years, Missouri law has recognized the self-evident proposition that "if there be no evidence sufficient in law to make a prima facie case on this issue, plaintiff cannot be entitled to recover." *Callahan v. Warne*, 40 Mo. 131, 135 (Mo. 1867).

within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to Legal@stc.mo.gov. A copy of the application must be sent to each person listed below in the certificate of service.

Failure to state specific facts or law upon which the application for review is based will result in summary denial. Section 138.432.

Disputed Taxes

The Collector of Jackson County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless said taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED March 25, 2022.
STATE TAX COMMISSION OF MISSOURI

Erica M. Gage
Senior Hearing Officer
State Tax Commission

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on March 25th, 2022, to:

Counsel for Complainant, Michael LeVota, mlevota@comcast.net
 Counsel for Respondent, Jennifer Ware, jware@jacksongov.org
 Assessor, Gail McCann-Beatty, assessment@jacksongov.org
 Collector, collections@jacksongov.org

Legal Coordinator

Appendix A

Appeal No.	Complainant	Parcel Locator No.	BOE VALUE
21-30020	1340 E 9th Street Realty Corp	45-210-03-17-02-0-00-000	\$120,000
21-30021	1340 E 9th Street Realty Corp	45-120-11-25-00-0-00-000	\$62,000
21-30022	1340 E 9th Street Realty Corp	45-120-10-10-00-0-00-000	\$48,000
21-30023	1340 E 9th Street Realty Corp	45-120-11-22-00-0-00-000	\$40,500
21-30024	Peak Smiles LLC	61-420-04-33-00-0-00-000	\$720,000
21-30025	Chastain Wolf Properties LLC	52-900-31-18-00-0-00-000	\$800,000
21-30026	DHA PROPERTIES LLC	25-440-13-01-00-0-00-000	\$1,200,000