



STATE TAX COMMISSION OF MISSOURI

RICHARDSON, JOE and LINDA)
)
 Complainant(s),)
) Appeal No. 22-51000
 v.)
)
 JOHN CAMPBELL, ASSESSOR,)
 CLARK COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Joe and Linda Richardson (Complainants) appeal Clark County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject property on January 1, 2022, was \$10,350 for the 2002 10-foot Trailer, 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D. Complainant claims the property is overvalued and proposes a value of \$8,340. Complainants did not produce substantial and persuasive evidence establishing overvaluation of the subject property as of January 1, 2022. The BOE's decision is affirmed.¹ Complainants appeared *pro se*. Respondent, John Campbell, appeared *pro se*.

¹ Complainant timely filed a complaint for review of assessment. The State Tax 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.

The evidentiary hearing was conducted via Webex, on November 22, 2022.

FINDINGS OF FACT

1. Subject Property. The subject property is the 2002 10-foot Trailer, 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D.

2. Respondent and BOE. Respondent determined the personal property trade-in value of the subject property on January 1, 2022, was \$31,050 total, \$10,350 assessed total, for the 2002 10-foot Trailer, 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D using the October issue of the National Automobile Dealers' Association Official Used Car Guide pursuant to Section 137.115.9. The Board of Equalization decision affirmed the Assessor's valuation.

3. Complainants' Evidence. Complainants submitted their Complaint for Review of Assessment to the STC with Exhibit A attached, which alleged the assessed value of the 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D total the assessed 2021 value of \$8,340. Complainants did not propose an opinion of the TVM of the 2002 10-foot Trailer and testified they are not objecting to its current valuation. Complainants testified they were unsure of the valuations of the vehicles individually, but rather disagreed with any increase in value. Complainants submitted the following exhibit:

Exhibit	Description	Ruling
A	Descriptions and Pictures of Vehicles	Admitted

Complainants testified all of the subject property (vehicles) are mechanically maintained and in good working order, have not been recently wrecked and are not currently totaled. Complainants testified they have not recently listed the vehicles for sale. Complainants testified they did not have any appraisal of valuation performed for any of the vehicles. Complainants testified the Assessor did not inspect any of the vehicles. Complainants testified the 2003 Nissan Altima Sedan 4D SE is driven daily, with a mileage of 208,082, and has normal wear and tear on the exterior, including one dent on the bumper. Complainants testified 2012 Chevrolet Truck Silverado 1500 Crew Cab is driven weekly, with a mileage of 110,950, and has normal exterior damage, including one dent on the exterior and rusted wheel wells. Complainants testified the 2015 Nissan Rogue Utility 4D is driven weekly with a mileage of 62,200, and has normal exterior condition and excellent interior condition.

4. Respondent's Evidence. Respondent submitted the testimony of John Campbell, Clark County Assessor, who testified that the vehicles were valued according to NADA reports, with a total assessed value of \$10,350.

5. Value. The TVM of the subject property as of January 1, 2022, is \$31,050, for the 2002 10-foot Trailer, 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D, assessed value of \$10,350.

CONCLUSIONS OF LAW

1. Assessment and Valuation

Pursuant to Article X, Sections 4(a) and 4(b), Mo. Const. of 1945 real property and tangible personal property is assessed at its value or such percentage of its value as may be

fixed by law for each class and for each subclass. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. Personal property is assessed at 33.33% of its TVM as of January 1 of each year. Section 137.115.5. Pursuant to Section 137.115.9 “[t]he assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers’ Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of the motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the vehicle without performing a physical inspection of the motor vehicle. ...”. “True value in money is the fair market value of the property on the valuation date, and is a function of its highest and best use, which is the use of the property which will produce the greatest return in the reasonably near future.” *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is “the price which the property would bring from a willing buyer when offered for sale by a willing seller.” *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). Determining the TVM is a factual issue for the STC. *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008). The “proper methods of valuation and assessment of property are delegated to the Commission.” *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 75 (Mo. banc 1986).

2. Evidence

The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107,

111 (Mo. App. W.D. 2015). The finder of fact in an administrative hearing determines the credibility and weight of expert testimony. *Hornbeck v. Spectra Painting, Inc.*, 370 S.W.3d 624, 632 (Mo. banc 2012). "It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

3. Complainant's Burden of Proof

The Complainant bears the burden of proving the vital elements of the case, i.e., the assessment was "unlawful, unfair, improper, arbitrary or capricious." *Westwood Partnership*, 103 S.W.3d 152 (Mo. App. E.D. 2003); *Daly v. P.D. George Co.*, 77 S.W.3d 645 (Mo. App E.D. 2002); *Reeves v. Snider*, 115 S.W.3d 375 (Mo. App. S.D. 2003); *Industrial Development Authority of Kansas City v. State Tax Commission of Missouri*, 804 S.W.2d 387, 392 (Mo. App. W.D. 1991). The taxpayer's evidence must be both "substantial and persuasive." *Id.* "Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage*, 722 S.W.2d at 77 (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir.*

of Revenue, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is the "party's duty to convince the fact-finder to view the facts in a way that favors that party"). A taxpayer does not meet his burden if evidence on any essential element of his case leaves the STC "in the nebulous twilight of speculation, conjecture and surmise." *See, Rossman v. G.G.C. Corp. of Missouri*, 596 S.W.2d 469, 471 (Mo. App. 1980).

4. Complainants Did Not Prove Overvaluation.

Complainants' evidence established that the 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D are in the condition described by Complainants in their testimony, with the mileage and specifications listed. *See* Exhibit A. However, the Exhibit A contains no appraisal or other method for valuation, so this evidence is not persuasive as to the value of the subject property on January 1, 2022. Further, the Complainants' proposed value of \$8,340 total is not supported in any of the documents within the Exhibit submitted by Complainants. No evidence was submitted regarding the Trailer.

Respondent's credibly testified that each vehicle was valued utilizing the average trade-in value of the vehicle published in the October 2021 issue of the National Automobile Dealers' Association (NADA) Official Used Car Guide as required by statute.² Respondent presented substantial and persuasive evidence that the valuation for the vehicles was \$10,350.

² For more information, please see the guidance provided by the STC to the public further explaining the increased values for personal property in 2022. <https://stc.mo.gov/wp-content/uploads/sites/5/2022/11/News-Release-11182022-Supply-Chain-Chip-Shortage-Inflation-Impact-Vehicle-Values.pdf>

CONCLUSION AND ORDER

The TVM of the subject property as of January 1, 2022, is \$31,050, for the 2002 10-foot Trailer, 2003 Nissan Altima Sedan 4D SE, 2012 Chevrolet Truck Silverado 1500 Crew Cab, and 2015 Nissan Rogue Utility 4D, assessed value of \$10,350.

Application for Review

A party may file with the Commission an application for review of this decision 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 Clark 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 December 2, 2022.

STATE TAX COMMISSION OF MISSOURI

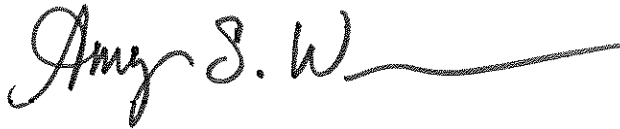


ERICA M GAGE
Senior Hearing Officer
State Tax Commission

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on December 2, 2022, to:

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.



Amy S. Westermann
Chief Counsel