



# STATE TAX COMMISSION OF MISSOURI

LARRY CRAWFORD, ) Appeal No. 22-58000  
 ) Parcel/Locator: 16-09-32-07A  
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 )  
 Complainant(s), )  
 )  
 v. )  
 )  
 PENNY WOODS, ASSESSOR, )  
 GENTRY COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Larry Crawford (Complainant) appeals the Gentry County Board of Equalization’s (BOE) decision determining the true value in money (TVM) of the subject agricultural and residential property as of January 1, 2022. Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE's decision is affirmed.<sup>1</sup>

### Facts

The evidentiary hearing was scheduled for March 7, 2023, at 1:00 p.m. Respondent timely appeared at the evidentiary hearing. Complainant did not appear. Complainant did

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<sup>1</sup>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.

not seek a continuance or otherwise communicate to the STC 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). Complainant did not appear at the evidentiary hearing and produced no evidence to support the overvaluation claim. Complainant's failure to appear and present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.<sup>2</sup>

### **CONCLUSION AND ORDER**

The BOE's decision is affirmed. The TVM of the subject properties as of January 1, 2022, is \$8,210 assessed value agricultural and \$3,210 assessed value for residential, total assessed value \$11,330.

### **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

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<sup>2</sup> 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).

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 Gentry 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 10, 2023.  
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 10, 2023, 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