



STATE TAX COMMISSION OF MISSOURI

JAN PHILLIPS)
)
 Complainant(s),)
) Appeal No. 22-10596
 v.)
)
 JAKE ZIMMERMAN, ASSESSOR,)
 ST LOUIS, COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Jan Phillips (Complainant) appealed valuation of the subject property determined by Jake Zimmerman, Assessor, St. Louis County, Missouri, (Respondent). Complainant did not appeal to the St. Louis County Board of Equalization (BOE), but appealed directly to the State Tax Commission (STC) after receiving first notification of the valuation upon receiving the 2022 tax bill. Respondent determined the true value in money of a 2021 Chevrolet Malibu to be \$22,625, and the true value in money of a 2014 Harley Davidson motorcycle to be \$3,680. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. Respondent presented substantial and persuasive evidence to establish the true value in money of the subject

property as of January 1, 2022.¹ Complainant appeared *pro se*. Respondent was represented by counsel, Tim Bowe.

FINDINGS OF FACT

1. Subject Property. The subject property is a 2021 Chevrolet Malibu and a 2014 Harley Davidson motorcycle 1200 CC.

2. Respondent and BOE. Respondent determined the personal property trade-in value of the subject property on January 1, 2022, was \$22,625 for the 2021 Chevrolet Malibu and \$3,680 for the 2014 Harley Davidson motorcycle², with an assessed value of \$7,540 for the 2021 Chevrolet Malibu and \$1,230 for the 2014 Harley Davidson motorcycle using the October, 2021 issue of the National Automobile Dealers' Association Official Used Car Guide or its successor publication pursuant to Section 137.115.9. There was no Board of Equalization decision regarding the property.

3. Complainant's Evidence. Complainant testified that his online research indicates that the value of used cars has come down over the last 12 months. He bought a newer car, after which his personal property tax bill doubled. Complainant feels that this is unreasonable.

4. Respondent's Evidence. Respondent submitted the following Exhibits:

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.

² Complainant's motorcycle has a 1200 cubic centimeter engine, but Respondent erroneously valued the motorcycle as though it had an 833 cubic centimeter engine. Had Respondent valued the motorcycle as one having a 1200 cubic centimeter engine, the value would have been greater than \$3,680.

Exhibit	Description	Ruling
1	J. D. Power vehicle information sheet as of October 1, 2021 pertaining to a 2021 Chevrolet Malibu	Admitted
2	J. D. Power vehicle information sheet for September – December, 2021 pertaining to a 2014 Harley Davidson motorcycle	Admitted

Suzanne Strain, personal property manager in the St. Louis County Assessor’s office, testified that Respondent utilized the average trade-in value indicated for the Chevrolet Malibu and the rough trade-in value for the motorcycle. After calculating one third of the values for the vehicles as required by law, Respondent assessed the 2021 Chevrolet Malibu at \$7,540, rounded, and the 2014 Harley Davidson motorcycle at \$1,230, rounded.³

5. Value. Respondent’s evidence was substantial and persuasive to establish the true value in money of the subject vehicles on January 1, 2022.

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 true value in money as of January 1 of each year. Section 137.115.5. Pursuant to Section 137.115.9 “[t]he assessor

³ The process of rounding caused the assessed value of the 2014 Harley Davidson motorcycle to improperly exceed one third of its value. The vehicle should have been assessed at \$1,226. See the Conclusion and Order, below.

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 true value in money 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 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. Complainant Did Not Prove Overvaluation.

Although Complainant testified concerning overall market conditions over the last 12 months, he did not submit any evidence which specifically addressed the value of the property. He did not prove overvaluation.

The testimony of Respondent's witness, Suzanne Strain, was credible. Respondent determined the true value in money of the property using the method prescribed by law. See Exhibits 1 and 2.

CONCLUSION AND ORDER

The true value in money of the 2021 Chevrolet Malibu as of January 1, 2022 was \$22,625 with an assessed value of \$7,540. The true value in money of the 2014 Harley Davidson motorcycle as of January 1, 2022 was \$3,680 with an assessed value of \$1,226.

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 St Louis 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 June 30, 2023.

STATE TAX COMMISSION OF MISSOURI

Gregory Allsberry
Senior Hearing Officer

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on June 30, 2023, to:

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

Stacy M. Ingle
Legal Assistant