



STATE TAX COMMISSION OF MISSOURI

ALLISON TAYLOR FEIT,)
)
 Complainant(s),)
) Appeal No. 22-10480
 v.)
)
 JAKE ZIMMERMAN, ASSESSOR,)
 ST LOUIS, COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Allison Taylor Feit (Complainant) appealed valuation of the subject personal property determined by Jake Zimmerman, Assessor, St. Louis County, Missouri (Respondent). Complainant did not appeal to the St. Louis County Board of Equalization. Complainant appealed to the State Tax Commission (STC). 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 at the hearing which was held on the WebEx platform. Respondent was represented at the hearing by counsel, Steven Robson.

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.

FINDINGS OF FACT

1. Subject Property. The subject property is a 2017 Jeep Grand Cherokee Laredo.

2. Respondent’s Assessment. Respondent determined the average trade-in value of the subject property on January 1, 2022, was \$21,750. Respondent used the October, 2021 issue of the National Automobile Dealers’ Association Official Used Car Guide or its successor publication pursuant to Section 137.115.9. Respondent determined the assessed value of the subject property to be \$7,250.

3. Complainant’s Evidence. Complainant submitted the following exhibit:

Exhibit	Description	Ruling
A	July 21, 2021 online article by Sarah O’Brien published at cnbc.com; Dec. 8, 2022 J. D. Power vehicle information sheet pertaining to a 2017 Jeep Grand Cherokee-V6; Dec. 8, 2022 Edmunds.com information sheet pertaining to a 2017 Jeep Grand Cherokee showing a Carmax valuation; Dec. 8, 2022 Kelley Blue Book information sheet pertaining to a 2017 Jeep Grand Cherokee Altitude Sport Utility 4D	Admitted

According to Complainant’s Exhibit A, “[u]sed car prices have surged.” “For used vehicles, that transaction amount has jumped by more than 21% to about \$25,400 from \$20,900 a year ago.” The printout from JD Power showed an average price of \$22,958 for a 2017 Jeep Grand Cherokee Laredo, with 80% of people paying \$21,536 to \$24,577. For a vehicle in rough condition, it indicated a trade-in value of \$17,625. The Edmunds printout indicated that CarMax would pay \$19,000 to buy the vehicle. The

Kelley Blue Book printout showed a trade-in value of \$20,393 with a trade-in range of \$19,092 to \$21,693 for the vehicle.

Complainant testified that, based upon her internet research, the true value of the vehicle was \$14,671. She believes that the recent increase in value of used cars is “artificially inflated because of the market” and that the true value of the vehicle is 21% less, based upon the article published at cnbc.com. In other words, Complainant determined a rough (not average) trade-in value of approximately \$17,625 and reduced it by 21%.

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

Exhibit	Description	Ruling
1	J. D. Power vehicle information sheet for October 1, 2021 pertaining to a 2017 Jeep Grand Cherokee Laredo	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 vehicle. After calculating one third of the average trade-in value for the vehicle as required by law, Respondent assessed the 2017 Jeep Grand Cherokee Laredo at \$7,250.

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 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.

Complainant did not submit substantial, persuasive evidence sufficient to rebut the determination of valuation made by the Respondent.

First, Complainant did not establish the qualifications or credentials of the author of the cnbc.com article which she relied upon as a basis for adjusting the assessed value downward by 21%.

Second, Complainant did not prove that the vehicle should be valued at rough trade-in value rather than average trade-in value because she did not offer any evidence of high mileage or vehicle damage or other factors that might establish that the vehicle is in rough condition.

Third, as indicated above, for 2022 personal property tax valuation purposes, assessors statewide are required by Section 137.115.9 to use the October, 2021 issue of the National Automobile Dealers’ Association Official Used Car Guide or its successor publication in order to determine valuation as of January 1, 2022.

Complainant’s sources from JD Power, Edmunds, and Kelley Blue Book all indicate vehicle values as of December 8, 2022. In the absence of credible testimony how a vehicle’s value in December, 2022 bears any relation to the vehicle’s value on January 1,

2022, Complainant's conclusion that the vehicle is overvalued is not supported by substantial, persuasive evidence.²

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 Missouri law.

CONCLUSION AND ORDER

The true value in money of the 2017 Jeep Grand Cherokee Laredo as of January 1, 2022 was \$21,750 with an assessed value of \$7,250.

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.

² Even if Complainant's evidence was afforded any weight, the valuation ranges indicated for a vehicle in average condition (between \$19,000 and \$22,958) would tend to support rather than disprove Respondent's valuation of \$21,750.

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 August 11, 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 August 11, 2023, to:

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

Stacy Ingle
Legal Assistant