



STATE TAX COMMISSION OF MISSOURI

STEPHEN SO)
)
 Complainant(s),)
) Appeal No. 22-30012
 v.)
)
 GAIL McCANN BEATTY,)
 ASSESSOR,)
 JACKSON COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Stephen So (Complainant) appealed valuation of the subject residential property determined by Gail McCann Beatty, Assessor, Jackson County, Missouri (Respondent). Complainant appealed to the Jackson County Board of Equalization (BOE) which issued its decision on August 19, 2022. Complainant claimed overvaluation.

Facts

Respondent determined market value for the subject property to be \$21,000. On August 19, 2022, the BOE determined market value to be \$16,000. Complainant appealed. An evidentiary hearing was held on September 7, 2023 on the Webex platform. Complainant did not appear. Complainant is not represented by counsel. Respondent appeared at the evidentiary hearing by counsel, Jennifer Ware.

Complainant 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 admitted into the record to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.¹ Respondent bears no burden of proof, the determination of the BOE being presumptively correct.²

CONCLUSION AND ORDER

The assessment made by the Respondent, as modified by the BOE, is affirmed. The subject property was properly assessed at \$16,000 as of January 1, 2022, classified as residential property.

Application for Review

A party may file with the State Tax Commission an application for review of this decision within 30 days of the mailing date set forth in the certificate of service for this

¹ 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).

² There is a presumption of validity, good faith and correctness of assessment by the BOE. *Hermel, Inc. v. STC*, 564 S.W.2d 888, 895 (Mo. banc 1978); *Chicago, Burlington & Quincy Railroad Co. v. STC*, 436 S.W.2d 650, 656 (Mo. 1968); *May Department Stores Co. v. STC*, 308 S.W.2d 748, 759 (Mo. 1958). This presumption is a rebuttable rather than a conclusive presumption. The presumption of correct assessment is rebutted when the taxpayer presents substantial and persuasive evidence to establish that the BOE's assessment is erroneous and what assessment should have been placed on the property. *Id.*

decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432 R.S.Mo. 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 R.S.Mo.

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 September 22, 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 September 22, 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