



# STATE TAX COMMISSION OF MISSOURI

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RICH DINKELA )  
Complainant(s), )  
) Appeal No. 22-32516  
v. ) Parcel/Locator No. P0413203  
)  
SCOTT SHIPMAN, ASSESSOR, )  
ST. CHARLES COUNTY, )  
MISSOURI, )  
Respondent. )

## DECISION AND ORDER

Rich Dinkela (Complainant) appealed valuation of the subject personal property determined by Scott Shipman, Assessor, St. Charles County, Missouri, (Respondent). Complainant timely appealed to the State Tax Commission (STC). Complainant appealed on the basis of overvaluation. An evidentiary hearing was held on August 1, 2023, via Webex. Complainant appeared at the evidentiary hearing as a self-represented litigant. Respondent appeared by counsel, Michael Mueth. Ruling on the case was deferred until after October 7 in order to give Complainant additional time to obtain counsel, should he decide to do so.<sup>1</sup>

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<sup>1</sup> Appeal numbers 22-32516 and 22-32517 were consolidated for hearing purposes. In 22-32517, although Complainant filed the appeal, the subject property is owned by a limited liability company. The LLC is not represented by counsel. As a result, the hearing as to 22-32517 was

## FINDINGS OF FACT

**1. Subject Property.** The subject property is a 2020 Chevrolet Corvette and a 1994 Chevrolet K1500 Blazer, classified as personal property<sup>2</sup>.

**2. Complainant's Evidence.** Complainant submitted the following exhibits<sup>3</sup>:

Exhibit	Description	Ruling
A	St. Charles County Personal Property Assessment Form for tax year 2022	Admitted
B	Section 137.115 RSMo	Admitted
C	Page from Chevrolet's website listing the price of a new 2023 Corvette Stingray Coupe	Admitted
E1	2022 personal property tax statement	Admitted
F	Page from STC's website regarding Section 137.115 RSMo	Admitted
I2	St. Charles County Personal Property Assessment Form for tax year 2022, J.D.Power vehicle information for 2020 Chevrolet Corvette for period October 1, 2021, J.D.Power vehicle information for 2014 M-35B-Ford Winnebago motorhome	Admitted

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voided and Complainant was granted additional time to obtain counsel. This Decision and Order applies to 22-32516 only.

<sup>2</sup> The St. Charles County Personal Property Assessment Form for tax year 2022 lists a 1994 Chevrolet T K1500 Blazer, a 2010 Dodge Grand Caravan, a 2020 Chevrolet Corvette Coupe, a 2014 Winnebago motor home, a 2017 GMC Sierra, and a 1983 Chevrolet Monte Carlo. During the hearing, Respondent indicated that Complainant appealed valuation of two vehicles - the 2020 Corvette and the 2014 Winnebago - to the St. Charles County Board of Equalization. The BOE's decision was not submitted with Complainant's complaint and is not in evidence. During the evidentiary hearing, Complainant testified that he considers only the 2020 Corvette and the 1994 Chevrolet K1500 Blazer to be at issue in this appeal. Complainant no longer contests valuation regarding the 2014 Winnebago. Respondent contends that the STC lacks jurisdiction with respect to the 1994 Chevrolet K1500 Blazer because this vehicle was not appealed to the BOE. However, what may have been submitted to the BOE and what the BOE may have decided is not in the record.

<sup>3</sup> Only exhibits applicable to 22-32516 are listed. The hearing transcript contains references to exhibits that were admitted into evidence but apply only to 22-32517.

Complainant testified that he is appealing valuation of the 1994 Chevrolet K1500 Blazer. The basis of his claim of overvaluation is that the Blazer is a historic vehicle and has historic license plates issued by the Missouri Department of Revenue, thus qualifying the vehicle for a reduced assessment. Complainant did not submit any documentary proof that the vehicle is registered as a historic vehicle, however.

Concerning the 2020 Chevrolet Corvette, Complainant testified that he bought the vehicle new from the factory in December 2020 for \$76,000. (Ex. A) He testified that he can currently buy a new 2023 Corvette from the factory for \$79,540. (Ex. C) He testified that a used Corvette could not have been worth \$86,250 on January 1, 2022, if a brand new Corvette was worth only \$76,000 in December, 2020, and only \$79,540 currently.

**Respondent’s Evidence.** Respondent submitted the following exhibits<sup>4</sup>:

Exhibit	Description	Ruling
1	St. Charles County Personal Property Assessment Form for tax year 2022, J.D.Power vehicle information for 2020 Chevrolet Corvette for period October 1, 2021, J.D.Power vehicle information for 2014 M-35B-Ford Winnebago motorhome	Admitted

Michele Baumgartner, manager of the personal property department in the St. Charles County Assessor’s office, testified that Respondent has no information that the 1994 Chevrolet K1500 Blazer is registered as a historic vehicle. She invited Complainant to submit his documentation to the St. Charles County Assessor’s office. She further testified that Respondent determined a market value of \$86,250 for the 2020 Chevrolet Corvette using the average trade-in value indicated in the October, 2021, issue of the

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<sup>4</sup> See footnote 3.

National Automobile Dealers' Association Official Used Car Guide or its successor publication as required by Section 137.115.9. The assessed value is \$28,747. Respondent determined the market value of the 1994 Chevrolet K1500 Blazer to be \$800, with an assessed value of \$267.

**4. Value.** On January 1, 2022, the true value in money of the 1994 Chevrolet K1500 Blazer was \$800. On January 1, 2022, the true value in money of the 2020 Chevrolet Corvette was \$86,250.

## **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.**

If the 1994 Chevrolet K1500 Blazer is registered as a historic motor vehicle, then the assessment rate should be 5% rather than 33.3%. Section 137.115.2(4) RSMo. However, Complainant did not submit sufficient evidence to make this determination.

With respect to the 2020 Chevrolet Corvette, the testimony of Respondent's witness, Michele Baumgartner, was credible. Respondent determined the true value in money of the property using the method prescribed by law.

Complainant argued that because the Corvette is less than two years old and because brand new Corvettes cost much less money both before and after January 1, 2022, compared to the average trade-in value of a Corvette on January 1, 2022, Respondent

should have used sources other than the J. D. Power used car guide to value his Corvette. Complainant argues that the J. D. Power data are clearly inaccurate in this instance and that Respondent, having authority under Section 137.115 RSMo to determine a value by some other means, should have used other means in this case. In Exhibit A, Complainant indicated that he valued the vehicle at \$45,000.

An assessor has discretion to consult other sources where a vehicle is two-years old or newer but is not required to do so if the vehicle is listed in the guide. " For vehicles two years old or newer from a vehicle's model year, the assessor *may* use a value other than average without performing a physical inspection of the motor vehicle. " Section 137.115.9.

Respondent has adopted the practice of always using the J. D. Power data, even for vehicles less than two years old, if the data are available, as they were in this case. Respondent will consult other sources only if the J. D. Power data are not available. The Commission does not determine that this practice is "unlawful, unfair, improper, arbitrary or capricious."

### **CONCLUSION AND ORDER**

Respondent's determination of value of the subject property is affirmed. The true value in money of the 1994 Chevrolet K1500 Blazer is \$800, with an assessed value of \$267. The true value in money of the 2020 Chevrolet Corvette as of January 1, 2022 was \$86,250 with an assessed value of \$28,747.

## **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. Charles 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 15, 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 December 15, 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