



STATE TAX COMMISSION OF MISSOURI

DEBORAH SUSAN COMPTON)
BOUDREAUX)
Complainant(s),)
) Appeal No. 22-30075
v.)
)
GAIL McCANN BEATTY,)
ASSESSOR,)
JACKSON COUNTY, MISSOURI,)
Respondent.)

DECISION AND ORDER

Deborah Susan Compton Boudreaux (Complainant) appealed valuation of the subject personal property determined by Gail McCann Beatty, Assessor, Jackson County, Missouri (Respondent). Complainant did not appeal to the Jackson County Board of Equalization (BOE), but appealed directly to the State Tax Commission (STC). Complainant filed a Complaint for Review of Assessment on December 31, 2022, alleging overvaluation as grounds for appeal. An evidentiary hearing was held on October 5, 2023 via the Webex platform. Complainant appeared in person. Respondent appeared by counsel Jennifer Ware.

FINDINGS OF FACT

1. Subject Property. The subject property is a 2016 Nissan Rogue Utility 4D.

2. Respondent and BOE. Respondent determined the true value in money of the subject property as of January 1, 2022 to be \$16,080.¹ Complainant did not appeal to the BOE.

3. Complainant's Evidence. Complainant testified that she purchased the 2016 Nissan Rogue in April, 2021. 2022 was the first year in which she received a tax bill for the vehicle. With Respondent's consent, Complainant supplied information the day after the hearing indicating that she purchased the vehicle for \$10,995 on March 21, 2021. Complainant, who is in her 70s and lives on a fixed income, was shocked to learn the amount of her personal property tax bill. Due to her limited income, she was not able to pay the bill in one lump sum by the due date.

Complainant did not testify regarding her opinion of the value of her vehicle. In her Complaint for Review of Assessment, Complainant proposed an assessed value of \$5,360, the same amount determined by Respondent. It appears likely that Complainant was confused by the form and did not intend to suggest that amount.²

In her Complaint for Review of Assessment, Complainant indicated that she was first notified of Respondent's valuation of the vehicle when she received a tax bill on November 20, 2022.

¹ Missouri law specifies that motor vehicles and other items of personal property are assessed at one third of their true value in money. Thus, Respondent's assessed valuation of \$5,360 implies a true value in money of \$16,080.

² In her Complaint for Review, Complainant also stated a value set by the BOE as "N/A \$5,360" – an obvious mistake on her part, suggesting confusion as to the proper way to fill out the form.

4. Respondent's Evidence. Respondent submitted Exhibit 1, a J.D. Power³ printout dated October 1, 2021 pertaining to a 2016 Nissan Rogue Utility 4D. The Exhibit was specific to Complainant's vehicle, listing its manufacturer vehicle identification number. According to Exhibit 1, the average trade-in value of the vehicle as of January 1, 2022 was \$12,650.

5. Value. The true value in money of the subject vehicles on January 1, 2022 was \$12,650.

CONCLUSIONS OF LAW

1. Jurisdiction

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.

2. 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

³ The J.D. Power publication was formerly known as the National Automobile Dealers’ Association Official Used Car Guide.

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).

3. 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.*

4. 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).

5. Proof of Overvaluation.

The weight of the evidence rebuts the initial determination of value made by Respondent. Unlike the data available to Respondent when she initially valued the vehicle, the J.D. Power printout (Exhibit 1) was specific to Complainant's vehicle and took into account the vehicle's exact features. The J.D. Power printout indicated an average condition trade-in value of \$12,650, an amount that is substantially less than Respondent's initial determination of \$16,080 and an amount that is more realistically aligned with the purchase price of \$10,995 in early 2021.

CONCLUSION AND ORDER

The true value in money of the subject property as of January 1, 2022 was \$12,650 with an assessed value of \$4,216.

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 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 January 12, 2024.
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 January 12, 2024, to:

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

Stacy Ingle
Legal Assistant