



STATE TAX COMMISSION OF MISSOURI

LEE BOO RILEY GIBBONS,)
)
 Complainant(s),)
) Appeal No. 23-30598
 v.) Parcel No. 201116406
)
 GAIL MCCANN BEATTY,)
 ASSESSOR,)
 JACKSON COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Lee Boo Riley Gibbons, (Complainant), appealed the valuation of the subject personal property determined by Gail McCann Beatty, Assessor, Jackson County, Missouri (Respondent). Complainant appealed on the basis of overvaluation. An evidentiary hearing was, originally, scheduled for June 3, 2024, at which time, Complainant requested a continuance. The request for continuance was granted and the evidentiary hearing was continued to July 2, 2024. An evidentiary hearing was held via Webex on July 2, 2024 before Benjamin Slawson, Senior Hearing Officer. Complainant appeared in person. Respondent appeared by counsel Emily R. Pelz. This matter was assigned to Senior Hearing Officer Todd D. Wilson for Decision and Order on July 31, 2024.

FINDINGS OF FACT

1. Subject Property. The subject property is a 2021 Toyota Tundra CrewMax.

2. Respondent and BOE. Respondent determined the average trade-in value of the subject property on January 1, 2023, was \$44,950, resulting in an assessed value of \$14,983.

3. Complainant's Evidence. Complainant offered the following exhibits:

Exhibit	Description
A	Photo of Odometer Reading
B	Carmax Appraisal dated June 15, 2024
C	Vehicle Order Form (Purchase agreement)
D	Kelley BB appraisal dated July, 2024
E	Repair Estimate

Exhibits A, C, and E were received without objection. Respondent objected to Exhibits B and D as they were offered late, within one hour of the date and time of the evidentiary hearing and that they were not relevant as the dates on exhibits were not for January 1, 2023. The objections were overruled, exhibits B and D were admitted and given the weight due them. Respondent was given 10 days after the hearing to file any rebuttal exhibits. It appears that Respondent presented rebuttal images, however, the images appear to be copies of Exhibits A and B.

Complainant testified that he appealed because he believes that his vehicle is valued too high. He testified that he purchased the vehicle on January 2, 2021 for \$38,000; however, there was no documentation of this fact. Exhibit C details the purchase of the vehicle, showing a final price on January 2, 2021 of \$45,769.50. Complainant stated that this was in error, but no document was presented to contradict

this information. Complainant stated that he believes that his vehicle was worth \$23,000 on January 1, 2023.

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

Exhibit	Description
1	JD Power Report
2	Statute
3	JD Power Report

Christina Drews, Individual Personal Property Supervisor for the Jackson County Assessor, testified that Respondent utilized the average trade-in value indicated for the Toyota Tundra on JD Power & Associates in accordance with the Missouri Statutes, in order to determine valuation as of January 1, 2023. Ms. Drews testified that the initial value with assumed average mileage was \$44,950, resulting in an assessed value of \$14,983. Ms. Drews further testified that due to the condition of the Tundra, after receipt of Exhibit E, the repair estimate, the class of the vehicle could be lowered and agreed that a reasonable value for the vehicle is \$38,050. Exhibits 1, 2, and 3 were received without objection.

5. Value. The true value in money of the subject property on January 1, 2023 was \$38,050 resulting in an assessed value of \$12,682.

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 present any evidence tending to prove that the subject property was overvalued. The photo of the odometer reading on Exhibit A was not taken in January of 2023. The Carmax and Kelley Blue Book offers to purchase were dated June and July of 2024. Exhibit C set out a purchase of the vehicle approximately 2 years prior to the valuation date. None of the Exhibits contained substantial and persuasive evidence establishing Complainant’s proposed value of \$23,000.

The testimony of Respondent’s witness, Christina Drews, was credible. Respondent determined the true value in money of the property using the method prescribed by law and agreed to adjust the value of the property after being presented with evidence of condition of the property.

CONCLUSION AND ORDER

The true value in money of the 2021 Toyota Tundra CrewMax as of January 1, 2023 was \$38,050 with an assessed value of \$12,682.

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 August 19th, 2024.
STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
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 23, 2024, 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