



STATE TAX COMMISSION OF MISSOURI

ABDIFATAH SAMAKAAB,)
Complainant(s),)
) Appeal No. 23-31865
v.) Parcel/Locator No. 203666258
)
GAIL MCCANN BEATTY,)
ASSESSOR,)
JACKSON COUNTY, MISSOURI,)
Respondent.)

DECISION AND ORDER

Abdifatah Samakaab, (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 held via Webex on June 12, 2024, before Benjamin C. Slawson, Senior Hearing Officer. Complainant appeared via phone with Warsame Wairas. Respondent appeared by counsel Emily Pelz via Webex.

Complainant did not present substantial and persuasive evidence to establish the fair market value of the subject vehicle as of January 1, 2023. Respondent's total value in money (TVM) for tax year 2023 is AFFIRMED.

1. Subject Property. The subject property is a 2006 Freightliner CST120 semi-truck.

2. Respondent and BOE. Respondent determined the TVM on January 1, 2023, for the subject property was \$20,845, resulting in an assessed value of \$6,951.

3. Complainant's Evidence. Complainant testified that his opinion of value for the truck as of January 1, 2023, is about \$2,000. Complainant testified that he appealed because he believes that his vehicle is valued too highly based on past tax assessments for the vehicle. He stated that in the past he paid about \$100 in taxes on the vehicle, for 2023 he paid much more. He feels that is unfair.

Complainant also testified that the truck has high mileage, is old, and is depreciating each year. He therefore does not understand how the taxes could go higher for 2023. Complainant offered Exhibit A in support of his claim of overvaluation. Exhibit A consists of Jackson County Tax Payment receipts for the truck for 2020, 2021, 2022, and 2023. The Exhibit also contains the Price Digest Report Respondent used (Respondent's Exhibit 1). Respondent objected to Exhibit A as to its timeliness of submission prior to the hearing in violation of the scheduling order in place. The objection was overruled as to admissibility and Exhibit A was received to be given the weight due.

4. Respondent's Evidence. Respondent submitted the following Exhibits, both received without objection:

Exhibit	Description
1	Price Digests Report for 2006 Freightliner CST120
2	Section 137.115, RSMo.

Christina Drews is the Personal Property Supervisor for Respondent. Her main role is to maintain the personal property accounts for property owned by Jackson County

residents. Ms. Drews reviewed the account of Complainant. She testified that for the assessment of the subject property, Respondent utilized the wholesale value in the Price Digests Truck Blue Book dated October 1, 2022, in order to determine its valuation as of January 1, 2023. Respondent enters the VIN of the truck into the database and is given base values depending on the specifics of that VIN.

Ms. Drews testified that the Price Digests was used by Respondent because the National Automobile Dealers' Association (NADA) Official Used Car Guide did not have a value for this particular vehicle for the 2023 tax year. Respondent's general practice is to use the Wholesale or Trade In value from Price Digests, whichever is lower, to appraise the vehicle for the relevant tax year. The Wholesale value for the 2006 Freightliner as of October 1, 2022, is \$23,365. (Exhibit 1) Ms. Drews then testified that the 2006 Freightliner is an unspecified vehicle. Because of this, Respondent uses the lowest wholesale value among all 2006 Freightliner CST120s in the Price Digests to determine the TVM. Using this method, Respondent determined the market value of the subject property as of January 1, 2023, to be in the amount of \$20,845 with an assessed value of \$6,951.

Ms. Drews also testified that the taxable assessed amount for this vehicle was only \$4,662 because it is apportioned based on mileage in Missouri. Ms. Drews explained that apportionment means that the vehicle is driven across state lines and the tax is apportioned due to the number of miles driven in each state.

5. Value. The true value in money of the subject property on January 1, 2023, was \$20,845, with an assessed value of \$6,951.

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. Complainant's argument for overvaluation was that his tax payments in prior years were less, and that a depreciating vehicle should not increase in value over time. Neither argument is an acceptable approach to value in valuing a motor vehicle.

Respondent was not required to provide evidence, but the testimony of Respondent's witness, Ms. Drews, was credible. Respondent determined the true value in money of the property using the method prescribed by law. 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. **In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.**"

Emphasis added.

Respondent's witness credibly testified that the Price Digests Truck Blue Book dated October 1, 2022, was an acceptable source in lieu of the NADA guide to determine the TVM of the subject property as of January 1, 2023.

CONCLUSION AND ORDER

The true value in money of the subject property on January 1, 2023, was \$20,845, with an assessed value of \$6,951.

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 effective July 26, 2024.
STATE TAX COMMISSION OF MISSOURI

Benjamin C. Slawson
Senior Hearing Officer
(Decision and Order signed on July 12, 2024)

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on July 26, 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