



STATE TAX COMMISSION OF MISSOURI

NORMAN D. MATTHEWS,)
)
Complainant(s),)
) Appeal No. 23-78002 & 23-78003
v.)
)
TIM KEAN, ASSESSOR,)
PHELPS COUNTY, MISSOURI,)
)
Respondent.)

DECISION AND ORDER

Norman D. Matthews (Complainant) appeals the Phelps County Assessor’s valuation of the subject property at an assessed value \$16,650 as of January 1, 2023. Complainant alleges overvaluation. The Assessor’s decision is affirmed.¹

The evidentiary hearing was held on July 16, 2024, via Webex. Complainant, Norman D. Matthews, appeared pro se. Respondent was present without counsel. The appeal was heard and decided by Senior Hearing Officer Todd D. Wilson. The two appeals, 23-78002 & 23-78003 were combined into 23-78002 as both appeals involved the same items of personal property.

¹ 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, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

FINDINGS OF FACT

1. The Subject Property. The subject property consists of two manufactured homes, a 2015 Ford F-150, a 2001 Ford F-150 and a 1981 Chevrolet Corvette. Complainant's main source of contention was that the assessed value had decreased in comparison to the 2022 assessed value of the property but his final tax bill had increased.

2. Assessment and Valuation. Respondent determined that the subject property's assessed value as of January 1, 2023, was \$16,650.

3. Complainant's Evidence. Complainant introduced Exhibit A, his personal property tax statement, which was admitted without objection:

Complainant believes that there was an error in the calculations of his tax statement as the assessed value of his property decreased from 2022, but his tax bill increased. Complainant testified that he had presented information regarding the JD Powers book value of the 2015 Ford F-150 to the assessor when he met with the assessor, however, this information was not presented at the hearing, therefore, it will not be considered.

4. Respondent's Evidence. Respondent presented argument but no evidence. Respondent testified that his computer system uses the correct percentages for the various types of property and that he has no control over the final tax amount or levies associated with Complainant's tax bill.

5. Value. The Assessed value of the subject property as of January 1, 2023, was \$16,650.

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). “Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable.” *Mo. Church of Scientology v. State Tax Comm'n*, 560 S.W.2d 837, 839 (Mo. banc 1977).

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 Produce Substantial and Persuasive Evidence of Overvaluation.

Complainant did not present any evidence tending to prove that the subject property was overvalued.

CONCLUSION AND ORDER

Complainant did not produce substantial and persuasive evidence of overvaluation. The Assessor's valuation is affirmed. The assessed value of the subject property as of January 1, 2023, was \$16,650.

Application for Review

A party may file 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 of Missouri, 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 Phelps County, and 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 the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

So ordered September 20, 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 September 20, 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