



STATE TAX COMMISSION OF MISSOURI

ANNETTE HAMMER,)
)
 Complainant,)
) Appeal No. 23-33006
 v.) Parcel No. 1313115006
)
 BRENT JOHNSON, ASSESSOR,)
 GREENE COUNTY, MISSOURI,)
)
 Respondent.)

DECISION AND ORDER

Annette Hammer (Complainant) appeals the Greene County Board of Equalization's decision valuing the subject residential property at \$146,600 as of January 1, 2023. Complainant alleges overvaluation and discrimination and asserts the true value in money (TVM) of the subject property as \$56,500 as of January 1, 2023. The BOE decision is affirmed.¹

The evidentiary hearing was held on September 17, 2024, via Webex. Complainant appeared pro se. Respondent was represented by counsel, Austin Fax. The appeal was heard and decided by Senior Hearing Officer Todd D. Wilson.

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 residential property consists of a 0.25 acre lot improved with a single family home located at 1206 N. Clay Ave, Springfield, Missouri. The house was built in 1907 and has 2,264 square feet of above grade living space.

2. Assessment and Valuation. Respondent determined that the subject property's value as of January 1, 2023, was \$146,600. The BOE determined the subject property's appraised value as of January 1, 2023, was \$146,600.

3. Complainant's Evidence. Complainant introduced the following Exhibits which were admitted without objection:

Exhibit	Description	
A	Listing of comparable sales (1 page)	Received in part
B	Narrative (1 page)	Received
C	Cover letter (1 page)	Not received

Complainant introduced Exhibit A consisting of 1 page of comparable sales and assessment amounts for other properties. Respondent objected to the exhibit on the basis of foundation, hearsay, that it contained information and opinions that the owner is not qualified to give, and that it contained assessment information for other properties which is an improper basis for comparison. The objection was sustained as to the information on the Exhibit having to do with the assessment of other properties and that information will not be considered; the remaining portion of the exhibit is received and given the weight due. The three sales that were listed on Exhibit A sold for \$200,000, \$182,000 and \$245,000 respectively, all of which far exceed the appraised value of the subject property. Complainant also introduced Exhibit B, a narrative explanation of the basis for Complainant's appeal. Respondent objected to the exhibit as cumulative. The objection is overruled, Exhibit B is received and given the weight due.

Complainant also offered Exhibit C which is a single page cover letter. Respondent objected to the exhibit on the basis of relevance. The objection is sustained, Exhibit C is not received.

Complainant referenced Section 137.115 of the Missouri Revised Statutes requiring the Assessor to do a physical inspection of the property if the assessed value increased by more than 15%. Upon cross examination, it was determined that Complainant maintained that the assessed value had increased by more than 15% since she had purchased the property, but it had not increased by more than 15% from the 2022 assessment to the 2023 assessment. Therefore, the provisions of the statute requiring an inspection do not apply.

Complainant explained items of deferred maintenance in the house and the poor workmanship of the repairs that were completed prior to her purchase of the property in 2017 and the age of the appliances that are in the home. Complainant purchased the house in 2017 for \$144,000. Complainant would like to see the value returned to the assessed value as it was when she bought the property of \$56,500. Complainant believes that it is unfair that other properties that she believes are comparable to hers or more valuable than hers are assessed at lower value than her property. Complainant had no ratio studies or other evidence of discrimination.

4. Respondent's Evidence. Respondent introduced Exhibit 1, an Appraisal Report prepared by Kelli Featherstone, an employee of the Greene County Assessor's Office who has completed the training and attends continuing education every year for appraisers. Ms. Featherstone testified that she had prepared the Appraisal in accordance with her experience and training. Ms. Featherstone developed the Sales Comparison approach using four comparable sales to arrive at a conclusion that the Sales Comparison approach supported the Assessor's value of \$146,600. Exhibit 1 was admitted without objection. Respondent requested that the Hearing

Officer take Judicial Notice of Section 137.115 of the Missouri Revised Statutes, Judicial Notice is taken of Section 137.115 of the Missouri Revised Statutes.

5. Value. The TVM of the subject property as of January 1, 2023, was \$146,600, resulting in an assessed value of \$27,850.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Sections 137.115.1; 137.115.5(1)(a). The TVM is "the fair market value of the property on the valuation date[.]" *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). "True value in money is defined in terms of value in exchange not value in use." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020) (internal quotation omitted). The TVM "is a function of [the property's] highest and best use[.]" *Snider*, 156 S.W.3d at 346. "Determining the true value in money is an issue of fact for the STC." *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

The TVM of a property is typically determined by the sales comparison approach, the income approach, or the cost approach. *Snider v. Casino Aztar/Aztar Missouri Gaming Corp.*, 156 S.W.3d at 346-48.

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 taxpayer bears the burden of proof and must show by a preponderance of the evidence the property is overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE's valuation is presumptively correct. *Tibbs*, 599 S.W.3d at 7. The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the property." *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 v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (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").

Property owners are competent to testify to the reasonable fair market value of their property. *Cohen*, 251 S.W.3d at 348. However, if owner's testimony is based on "improper elements or an improper foundation[,]" it is not substantial and persuasive evidence rebutting the presumptively correct BOE value. *Id.* at 349.

4. Complainant Did Not Produce Substantial and Persuasive Evidence of Overvaluation or Discrimination.

Complainant paid \$144,000 for the property in 2017 and the current true value, approximately 6 years later, is \$146,600, which is \$2,600 more than her purchase price. Complainant introduced Exhibit A containing the sales of 3 other properties, all of which far

exceeded the appraised value of the subject property. Complainant did not produce substantial and persuasive evidence rebutting the presumptively correct BOE value. Complainant did not produce evidence supporting a comparable sales approach, income approach, or cost approach to value. Complainant testified about the repairs and upgrades needed for the property, but there was no analysis showing any decrease in the value of the property due to the repairs. Complainant did not produce any ratio studies or other evidence of discrimination other than she thought other houses more valuable than hers were being taxed less than her home.

Neither Complainant's exhibits nor her testimony utilized the comparable sales approach, income approach, or cost approach to support her proposed value. The lack of evidence relating to a recognized valuation method renders Complainant's proposed value speculative and unpersuasive. *See Cohen*, 251 S.W.3d at 349 (holding an opinion of value loses probative value when based on an improper foundation). Complainant did not produce substantial and persuasive evidence showing the BOE overvalued the subject property and "the value that should have been placed on the property." *Tibbs*, 599 S.W.3d at 7.

CONCLUSION AND ORDER

Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$146,600 with an assessed value of \$27,850.

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 Greene 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 November 14th, 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 November 15th, 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