



STATE TAX COMMISSION OF MISSOURI

DAVE & AGNES SAWYER,)
)
 Complainant,)
) Appeal No. 23-33007
 v.) Parcel No. 1234400270
)
 BRENT JOHNSON, ASSESSOR,)
 GREENE COUNTY, MISSOURI,)
)
 Respondent.)

DECISION AND ORDER

Dave Sawyer and Agnes Sawyer (Complainant) appeals the Greene County Board of Equalization's decision valuing the subject residential property at \$497,900 as of January 1, 2023. Complainant alleges overvaluation and asserts the true value in money (TVM) of the subject property as \$486,900 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 on video. Respondent was present and 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 property consists of a .3 acre residential lot improved with a single family home located at 4128 E. Gastonbury St., Springfield, Missouri. The house was built in 2015 and has either 3,300 or 3,483 square feet of above grade living space containing 5 bedrooms and 3 baths.

2. Assessment and Valuation. Respondent determined that the subject property's true value in money (TVM) as of January 1, 2023, was \$497,900. The BOE determined the subject property's appraised value as of January 1, 2023, was \$497,900.

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

Exhibit	Description
A	Appraisal Report completed by Garrett H. Buckley

Garrett H. Buckley is a licensed Missouri appraiser. He testified that he completed the appraisal in accordance with his experience and training. He stated that the property had 3,300 square feet of gross living area as he believed that the assessor was incorrectly including 183 square feet of area in an unheated covered porch. Mr. Buckley used the Sales Comparison Approach to arrive at a value for the property of \$486,900. Mr. Buckley used 3 comparable sales that were within ½ mile of the subject property. Comparable sale 1 sold for \$415,500, had 2,716 square feet of living area containing 3 bedrooms and 3 bathrooms. Comparable sale 2 sold for \$480,000, had 2,386 square feet of living area containing 2 bedrooms and 2 bathrooms. Mr. Buckley stated that it had two more bedrooms and a bathroom in the 1900 finished square feet of basement, but those rooms were not counted in the comparison chart. Comparable sale 3 sold for \$485,000, had 3,305 square feet of living area containing 4 bedrooms and 2 bathrooms. On cross examination Mr.

Buckley admitted that he did not include neighborhood boundaries in his appraisal and that is something that should be included in an appraisal. He further admitted that on page 1 of 6 of the appraisal, he had an effective age for the property of 15 years, which is not correct as it was built in 2015. Mr. Buckley further admitted that none of the comparable sales used had 5 bedrooms and none of them sold for more than the appraised value of the subject property. Mr. Buckley testified and had in his report that there was no adjustment for additional bedrooms as there is little market value difference between a 2 bedroom house and a 5 bedroom house.

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 stated that the records of the assessor's office reflect 2,833 square feet of living area on the main floor and 650 square feet above the garage for a total of 3,483 square feet. Ms. Featherstone testified that she had prepared the Appraisal in accordance with her experience and training. Ms. Featherstone used the Sales Comparison approach to arrive at an opinion of value that the sales comparison approach fully supported the assessed value of \$497,900. Ms. Featherstone used 4 comparable sales. None of the sales that Ms. Featherstone used sold for more than the assessed value of the subject property. One of the sales had 5 bedrooms and one sale had approximately the same square footage as the subject property. On cross examination, Ms. Featherstone admitted that she had never done an interior inspection of the property and the report states that she had. Exhibit 1 was received without objection.

5. Value. The TVM of the subject property as of January 1, 2023, was \$497,900.

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.

Complainant proposes a value of \$486,900 for the property based upon the appraisal of Mr. Buckley which is \$11,000 less than the assessed value. The appraisal had errors in the effective age of the property and the lack of neighborhood boundaries. Appraisals, generally, will bracket the subject property's sales price and will be comparable in square footage, and room count. The appraisal used one comparable sale that was approximately the same square footage as the subject, did not use any that had 5 bedrooms and did not use any that sold for more than the appraised value of the subject property. The appraiser asserts that there is little market value difference between

a 2 bedroom and a 5 bedroom home, which seems counterintuitive. Considering all of these shortcomings of the appraisal, it is not persuasive evidence of value.

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. As the evidence of Complainant was not persuasive, therefore did not meet the burden of proof, Respondent's evidence need not be considered.

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 \$497,900.

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