



# STATE TAX COMMISSION OF MISSOURI

JEFFREY S CAMPBELL,	)	
	)	
Complainant,	)	
	)	Appeal No. 23-50504
v.	)	Parcel No. 19-0.6-13-002-003-002.000
	)	
DANNY GRAY, ASSESSOR,	)	
CHRISTIAN COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

## DECISION AND ORDER

Jeffrey S. Campbell (Complainant) appeals the Christian County Board of Equalization's decision valuing the subject residential property at \$132,300 as of January 1, 2023. Complainant alleges overvaluation, that the BOE was not convened in accordance with Missouri law, that Missouri Revised Statute Section 137.115 creates a burden of proof upon the assessor to show by clear and convincing evidence to sustain the valuation, and that the value of his property was increased by more than 15% without the County

following the requirements of Missouri Revised Statute Section 137.115. The BOE decision is affirmed.<sup>1</sup>

The evidentiary hearing was held on May 20, 2025, via Webex. Complainant appeared pro se. Respondent was present by Jeremy Burns, Deputy Assessor. A supplemental hearing was held on June 5, 2025, at the request of the Hearing Officer. Complainant appeared pro se. Respondent appeared in person. The appeal was heard and decided by Senior Hearing Officer Todd D. Wilson.

### **PRELIMINARY MATTERS**

Complainant alleges that the Christian County BOE was not a valid body because the County Commission members were not present. Complainant refers to Section 138 of the Missouri Revised Statutes. Missouri Revised Statute Section 138.010 sets out that “Except as otherwise provided by law” . . . the county commission shall serve as the county BOE. However, Missouri Revised Statute Section 138.085 sets out a different manner of selecting a BOE for counties of the first class, that allows the appointment of a three member BOE, with the members not being the county commission. Christian County is a county of the first class, therefore, this specific statute must be followed rather than the general rule of 138.010. It is certainly understandable how these statutes create confusion, but they are the statutes that have been enacted by the State of Missouri and must be

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<sup>1</sup> 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.

followed. Upon inquiry, Jeremy Burns, Deputy Assessor, testified that Christian County followed Missouri law in appointing the three members of the BOE. Without more evidence to the contrary, it appears that the Christian County BOE was duly appointed and was a valid body to hear the appeal.

Complainant alleges that Missouri Revised Statute Section 137.115 creates a burden of proof upon the Assessor to support by clear, convincing and cogent evidence to sustain the valuation established. While this language is in subsection 1 of the statute, that particular provision only applies to a county with a charter form of government or a city not within a county in accordance with the plain language of the statute. Further, it is unsettled in Missouri law whether that provision applies to appeals before the State Tax Commission or is limited to hearings before the BOEs. In counties that are not charter form of counties, there is a presumption that the value set by the BOE is reasonable as set out hereafter. It is certainly understandable how these statutes and the case law create confusion and it is good for taxpayers to review the Missouri Statutes in preparation for their appeals, however, the interpretation of the Complainant in this matter is not correct. Christian County does not have a charter form of governance, therefore, this provision does not apply. There is a presumption that the BOE's value is correct and that is the value that is being appealed. While the value set by the Assessor is, in this case, the same as the value set by the BOE, that is not always the case and the value on appeal to the STC in this matter is the value set by the BOE.

Complainant's final contention is that the value of the property was increased by more than 15% from 2022 (\$113,300) to 2023 (\$132,300), which then requires the County

to follow the provisions of 137.115 as to notice and inspection. Upon inquiry, Complainant agreed that he had received notice of the increase in valuation, that is why he filed the appeal with the BOE. Complainant stated that he was unaware of the County inspecting the exterior of property and did not believe that he had received the Notice of right to an interior inspection. Mr. Burns, the Deputy Assessor testified that he and Danny Gray, the Assessor, went to the property and performed an exterior inspection. Upon further inquiry, Assessor Gray testified that a separate notice of the right to an interior inspection was included with all the notices of increase in valuation for properties in which the value increased by more than 15%. A copy of the notice of right to interior inspection is Exhibit 2. Assessor Gray testified that the notice of valuation change and notice of right to an interior inspection would have been sent to Complainant as well as 447 other taxpayers at the same time. Complainant acknowledged receipt of the notice of valuation change but not the notice of right to interior inspection. Assessor Gray further testified that Complainant had discussed this matter with members of the Assessor's staff and was offered an interior inspection at that time, which was declined. From the evidence presented, it was shown that the Assessor's office performed an exterior inspection of the property and, in the normal course of business, sent a notice of right to interior inspection as well as offered an interior inspection in person, therefore, the requirements of 137.115 have been followed by the Assessor and the increase in value is not limited to 15%.

### **FINDINGS OF FACT**

**1. The Subject Property.** The subject residential property consists of approximately 2.5 acre lot improved with a 1,500 square foot, single family home, garage

and in-ground swimming pool, located at 483 Juniper Road, Ozark, Missouri. The parcel number is: 19-0.6-13-002-003-002.000. The house was built in 1991, the garage in 2009 and the pool in 2015.

**2. Assessment and Valuation.** Respondent determined that the subject property's value as of January 1, 2023, was \$132,300. The BOE determined the subject property's appraised value as of January 1, 2023, was \$132,300.

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

Exhibit	Description
A	Complaint for Review and documents, emails, statute (31 pages)
B	Photos from 2023 of 259 Juniper Road
C	Photos from 2025

Complainant introduced Exhibit A consisting of the Assessment Appeal form, the Complaint for Review, correspondence, emails, statutes, aerial photos, copy of the Assessor's card, and photos of neighboring properties.

Complainant also introduced Exhibit B, photographs of a neighboring property, 259 Juniper Road, in 2023.

Complainant introduced Exhibit C, photographs of 259 Juniper Road taken a few days before the hearing in 2025. Exhibit C was received but because of the date of the photos, they have been given no weight in the consideration of this appeal.

Complainant, Jeffrey S. Campbell testified regarding the condition of the neighboring properties. To the West and North of their property there is a mobile home

with junk vehicles and other debris in the yard. Two houses to the south of their property is a “disaster” that was so bad the county made them clean up some of it, but it is still an eyesore. To the southwest of their property is an abandoned mobile home. To the east of their property, blocking the sunrise in the morning is a dirt pile that continues to increase in size. Co-owner of the property, Lisa Campbell, also testified in this matter. Mrs. Campbell talked about the condition of the roads, adjacent properties, availability of internet service and that it seemed that they were being penalized for keeping their property up by receiving increases in the taxable valuation.

**4. Respondent's Evidence.** Respondent introduced Exhibit 1, the materials submitted at the BOE hearing consisting of 30 pages and Exhibit 2, notice of right to an internal inspection. The SHO inquired regarding the red lettering on Page 15 of Exhibit 1 as SHO Wilson could not read the words in red on the green background, the clarification was that the red words identified the Subject property, a property that is the second property directly north of the subject property that sold for \$165,000 and an additional property that is east of the subject property that sold for \$284,900.

Mr. Jeremy Burns, Deputy County Assessor for Christian County and the Assessor-elect for Christian County testified for Respondent. Mr. Burns stated that the Christian County BOE is comprised of 2 real estate agents and 1 appraiser that were duly appointed in accordance with Missouri law for a county of the first class. Mr. Burns stated that he and Assessor Gray drove to the property and performed an exterior inspection of the property. Mr. Burns stated that the information in Exhibit 1 shows comparable sales that support the BOE value for the property

**5. Value.** The TVM of the subject property as of January 1, 2023, was \$132,300.

## **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 did not propose a particular value for the property, simply that it should not have increased. 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 condition of adjacent properties but had no analysis completed by someone trained to analyze such situations to show the deleterious effect of the adjacent properties on the value of the subject property.

Neither Complainant's exhibits nor his testimony utilized the comparable sales approach, income approach, or cost approach to support his 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 \$132,300.

### **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 Christian 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 June 12, 2025

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 June 13<sup>th</sup>, 2025, 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