



STATE TAX COMMISSION OF MISSOURI

CLARK L CORDOVA,)	
)	
Complainant(s),)	
)	Appeal No. 23-30923
v.)	Parcel No. 30230280800000000
)	
GAIL McCANN BEATTY, DIRECTOR OF)	
ASSESSMENT, JACKSON COUNTY,)	
MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

Complainant, Clark L Cordova, appeals the Jackson County Board of Equalization's (BOE) decision finding the true value in money (TVM) on January 1, 2023 to be \$337,880 and, therefore, the Assessed value of the subject property on January 1, 2023 to be \$64,197. Complainant alleges overvaluation.¹ For the reasons explained herein, the decision of the BOE is set aside. The TVM of the subject property on January 1, 2023, was \$113,850 with an Assessed value of \$21,632.

¹ Complainants 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.

Complainant proceeded pro se. Respondent is represented by counsel, Ryan Taylor and Eric Honea.

FINDINGS OF FACT

1. The Subject Property's 2022 Assessment.

The Commission takes official notice of the fact that the subject property had a TVM set by the Assessor of \$99,000 and assessed value of \$18,810 on January 1, 2022, and was classified as residential property.²

2. The State Tax Commission's Order of August 6, 2024.

The Commission takes official notice of the fact that on August 6, 2024, the Commission issued an Order pursuant to its general supervisory duties vested in it by the constitution and statutes of the State of Missouri (hereafter "2024 Order.") The 2024 Order was directed to the Jackson County Executive, the Jackson County Board of Equalization, and the Jackson County Director of Assessment.

In its 2024 Order, the Commission ordered the Jackson County assessing officials to correct the 2023 Assessment Roll to reflect assessed valuations of all parcels of subclass (1) real property, excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less. The Commission further ordered that the assessed valuations for 2024 subclass (1) real property shall remain the

² Source: Spreadsheet provided by Respondent as attachment to Respondent's Response to State Tax Commission Order Dated July 16, 2025, titled 2023-2024 STC Appeals Final.xlsx.

same as the assessed valuations in the 2023 assessment roll, as corrected by the Order, excluding increases due to new construction or improvements.

3. Jackson County Assessing Officials' Refusal to Comply With The 2024 Order.

The Commission takes official notice of the fact that Jackson County assessing officials refused to comply with the 2024 Order.³

4. Jackson County Assessing Officials' Failure to Comply With The Notice and Physical Inspection Requirements of Section 137.115 RSMo.

The Commission takes official notice of the fact that Jackson County Assessing Officials failed to comply with the notice and physical inspection requirements of Section 137.115 RSMo. In its Judgment entered on March 31, 2025 in *Gail McCann Beatty et al. v. State Tax Commission of Missouri*, Case No. 2416-CV25478, the Jackson County Circuit Court, at p. 33, found as follows:

The Court finds from the evidence presented at trial that the Jackson County Petitioners improperly used some parcel by parcel reviews that were attenuated from the 2023 real property assessments; that Petitioners failed to comply with the requirements of physical inspection as set forth in section 137.115 as to certain Jackson County real property owners who were facing assessment increases of 15% or more ; that the Jackson County Petitioners failed to provide adequate notice to approximately 75% Jackson County real property owners who faced increases of 15% or more; that the Jackson County Petitioners sent notices to property owners about interior inspections which misstated the applicable law; that notices were sent out in a time frame in June, 2023, and that provided affected real property owners insufficient time to timely request an interior inspection or file appeals to the BOE. These errors compounded to create a 2023 Jackson County real property tax assessment which resulted in mistaken or erroneous assessments and taxes levied or

³ “Jackson County Petitioners refused to comply with the Order and filed the present lawsuit.” March 31, 2025 Judgment, *Gail McCann Beatty et al. v. State Tax Commission of Missouri*, Case No. 2416-CV25478, Jackson County Circuit Court, at p. 17.

paid in 2023. The Court further finds from the evidence presented at trial that the Commission acted upon substantial and competent evidence in determining that the errors had occurred in the 2023 real property assessment and did not act arbitrarily, capriciously or unreasonably in entering its Order.

5. No New Construction Or Improvements.

The 2024 Order does not apply to Jackson County appeals where such properties had new construction or improvements in 2022. The subject property did have new construction or improvements in 2022. This finding is based upon the following facts, all of which are determined by official notice:

On July 16, 2025, the undersigned entered an order in this appeal, directing the parties to notify the Commission no later than August 18, 2025 whether there was new construction or improvements to the subject property in 2022. The order directed that in the event a party did not provide information pertaining to new construction or improvements, the Commission would assume that the answer is in the negative as to that party and consider the action of the party a waiver of any right to contend that there was new construction or improvements. The Parties did not notify the Commission that there was any new construction or improvements to the subject property.

6. No Evidence that the 2022 Assessed Valuation is Less Than the Valuation Derived From Application of the 2024 Order.

The 2024 Order set a ceiling, not a floor, for the 2023 valuation. On July 16, 2025, the undersigned entered an order in this appeal, directing Complainant to notify the Commission no later than August 18, 2025 whether Complainant intends to present any evidence that the value of the subject property is less than the property's 2022 assessed

value plus fifteen percent. The order directed that in the event Complainant did not provide such information, the Commission would assume that the answer is in the negative and consider this a waiver of the right of Complainant to present evidence of a lower value. Complainant did not contact the Hearing Officer or Commission in accordance with this provision.

7. Complainants' Claims.

Some Complainants upon filing the Complaint for Review with the State Tax Commission, made claims other than overvaluation as grounds for their appeal. The 2024 Order does not address grounds other than overvaluation. On July 16, 2025, the undersigned entered an order in this appeal, directing Complainants to notify the Hearing Officer no later than August 18, 2025, whether Complainant intends to present any evidence or arguments in this appeal regarding claims based on grounds other than overvaluation. The order directed that in the event Complainant did not provide such information, the Commission would assume that the answer is in the negative and consider this a waiver of the right of Complainant to present evidence of claims based upon grounds other than overvaluation. The Complainant did not contact the Hearing Officer or Commission in accordance with this provision.

8. Mathematical Computation.

The Commission takes official notice that the subject property's 2022 TVM (\$99,000) multiplied by .19 equals the Assessed value of the subject property (\$18,810) for 2022, increased by 15%, ($\$18,810 \times 1.15 = \$21,632$) which is the amount set for the 2023 Assessed value of the subject property in accordance with the Order of the Commission.

The Commission further takes official notice that the TVM of the property for 2023 is the Assessed value divided by 19%, ($\$21,632/.19 = \$113,850$).

9. Respondent's Claims.

On July 16, 2025, the undersigned entered an order in these appeals, directing Respondent to notify the Hearing Officer no later than August 18, 2025, whether Respondent intends to present a filing/affidavit regarding any other issues that it may wish to address. On August 15, 2025, Respondent filed Respondent's Response to State Tax Commission Order Dated July 16, 2025, in which Respondent argued, among other things, that the Commission did not have jurisdiction over appeals in which a BOE determination letter was not received and that interior inspections had been completed on 117 of the properties subject to these appeals. This appeal was not identified by Respondent as having had an interior inspection. At that time the subject property did not have a BOE determination letter, but the BOE determination letter has now been received regarding this subject property.⁴

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. Residential real property is assessed at

⁴ This is an unusual situation as the Jackson County BOE continues to process appeals from the 2023 Assessment cycle. The rendering of the BOE determination letter gives the Commission jurisdiction to hear the appeal.

19% of its TVM as of January 1 of each odd-numbered year. Section 137.115.5(1)(a) RSMo.

2. Evidentiary Hearing.

No evidentiary hearing was held because no genuine issue of material fact exists.

3. The 2024 Order is Valid and is Applicable to the Subject Property.

The 2024 Order is a valid order, issued pursuant to the Commission's constitutional and statutory authority, and within its powers which are commensurate with its responsibility and designed to enforce the law and assure uniformity. *Cassilly v. Riney*, 576 S.W.2d 325 (Mo. banc 1979); *Cuivre River Electric, Inc. v. State Tax Commission of Missouri*, 769 S.W.2d 432, 435 (Mo. banc 1989).

The 2024 Order applies to all parcels of subclass (1) real property located in Jackson County. Subclass (1) real property is defined as residential property.⁵

CONCLUSION AND ORDER

The BOE decision is set aside. The TVM of the subject property is \$113,850 and the Assessed values of the subject property as of January 1, 2023, was \$21,632.

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

⁵ Mo. Const. Art. X Section 4(a) and 4(b)(1).

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 Jackson 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 October 3rd, 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 October 3rd, 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