



STATE TAX COMMISSION OF MISSOURI

FAWN J COLLINS,)
)
Complainant(s),)
) Appeal No. 23-31080
v.) Parcel# 34-310-03-49-00-0-00-000
)
GAIL McCANN BEATTY, DIRECTOR OF)
ASSESSMENT, JACKSON COUNTY,)
MISSOURI,)
)
Respondent.)

DECISION AND ORDER

Complainant, Fawn J Collins, appeals the Jackson County Board of Equalization's (BOE) decision finding the true value in money (TVM) on January 1, 2023, to be \$193,870 and, therefore, the Assessed value of the subject property on January 1, 2023, to be \$36,835. Complainant alleges overvaluation.¹ The decision of the BOE is affirmed.

The Evidentiary Hearing in this matter was scheduled in a Scheduling Order sent to the parties on August 26, 2025, and was held on October 9, 2025 before Senior Hearing Officer, Todd D. Wilson. Complainant appeared pro se. Respondent was represented by counsel, Eric Honea.

Complainant presented the following Exhibits:

Exhibit #	Description	Objection
A	AC Repair Estimate	Foundation

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.

B	Exterior Repair Estimate	Foundation
C	Furnace Repair	Foundation
D	Property Record Card	None
E	2023 Reassessment Notice	None

The Exhibits are received over objection and given the weight due. Complainant testified that she did not receive the 2023 Reassessment Notice until June 20, 2023. Complainant works from home, has a video doorbell, was home on the day that the county says that an exterior inspection was completed and did not see anyone from the county approach her property. Complainant testified as to the condition of her house and the work that would be required to improve it to a condition that would be similar to the comparable properties used by the assessor's office. Estimates for repair or replacement were presented that total \$20,992. None of the contemplated repairs have been completed. Complainant stated that the patio door is broken, there is rotten wood on the deck, the air conditioner is original, so it is old and inefficient, the water heater is rusted, among other items that need attention in the house. The complainant is not a realtor or appraiser and has not had any training in making adjustments to the value of homes based upon location, condition and repair estimates.

Respondent presented the following Exhibits. Complainant objected to all of the Exhibits for relevance. All the Exhibits were received over objection.

Exhibit #	Description	Objection
1	Cover Sheet	Relevance
2	BOE Decision Letter	Relevance
3	2023 Reassessment Notice	Relevance
4	Physical Inspection Photo	Relevance
5	Property Record Card (PRC)	Relevance
6	MLS comps photos	Relevance
7	MLS CMA	Relevance
8	Prior MLS Listing	Relevance
9	System Comps	Relevance

Respondent presented the testimony of Daniel Gooden, a certified residential appraiser who works in the Jackson County Assessor's Office. The testimony of Mr. Gooden is credible. Mr. Gooden, with reference to Exhibit 1, stated that the 2022 TVM of the property was set by the Assessor's Office at \$176,000. The 2023 Reassessment Notice, (referred to by the witness as a Notice of Value), Exhibit 3, set out a proposed value of \$193,870. The Jackson County BOE set the value of the property at \$193,870, which is less than a 15% increase over the 2022 value. Mr. Gooden testified regarding the procedure that was to be followed by the people doing the physical inspection of the property. Mr. Gooden testified that the exterior inspection was noted on Exhibit 1 to have occurred on November 5, 2021. Mr. Gooden further testified that according to the note on Exhibit 1, the 2023 Reassessment Notice was sent to the vendor used by the Assessor's office for publishing and mailing of such notices on May 30, 2023. Mr. Gooden had no way to know when the 2023 Reassessment Notice was actually mailed by the vendor or received by the Complainant. Mr. Gooden testified that after reviewing comparable properties in the area of the subject property, that the value set by the BOE was supported by the comparable sales. Respondent requested that the TVM as set by the BOE be affirmed in this appeal.

FINDINGS OF FACT

1. The Subject Property's 2022 Assessment.

Mr. Gooden in his testimony stated that the subject property had a TVM set by the Assessor of \$176,000 on January 1, 2022, and was classified as residential property. The 2023 TVM set by the Assessor at \$193,870 was less than a 15% increase over the 2022 TVM.

2. No New Construction Or Improvements.

Complainant testified that there had not been any new construction or improvements to the property in 2022.

3. Mathematical Computation.

The Commission takes official notice that the subject property's 2022 TVM (\$176,000) multiplied by .19 equals the Assessed value of the subject property (\$33,440) for 2022, increased by 15%, ($\$33,440 \times 1.15 = \$38,456$) which is the amount that would be set for the 2023 Assessed value of the subject property if a 15% increase was appropriate. The TVM of the property set by the Jackson County BOE of \$193,870 results in an assessed value of \$36,835; ($193,870 \times .19 = \$36,835$) which is the 2023 Assessed value of the property.

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

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 Did Not Produce Substantial and Persuasive Evidence of Overvaluation.

Complainant proposes a value for the property based upon the condition and estimates for repairs of her property. Complainant did not produce evidence supporting a comparable sales approach, income approach, or cost approach to value.

Complainant testified about the condition of her home, the items in the home that need to be repaired and/or replaced; but had no analysis completed by someone trained to analyze such situations to show the deleterious effect of these conditions on the value of the subject property.

Neither Complainant's exhibits nor testimony utilized the comparable sales approach, income approach, or cost approach to support the 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.

Respondent presented evidence of valuation through a licensed, certified residential appraiser whose testimony was credible and presented well. Mr. Gooden explained the process of selecting comparable sales properties, the adjustments he made and the reasons for those adjustments. Respondent provided evidence sufficient to support the BOE's decision of value.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property is \$193,870 and the Assessed values of the subject property as of January 1, 2023, was \$36,835.

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 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 November 6, 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 November 7, 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