



STATE TAX COMMISSION OF MISSOURI

MATT ALEXANDER)	
)	
Complainant(s),)	
)	Appeal No. 23-302563, 23-302564 and
v.)	23-302565
)	
GAIL MCCANN BEATTY, ASSESSOR,)	Parcel ID#29-610-22-19-00-0-00-000,
JACKSON COUNTY, MISSOURI,)	29-610-22-18-00-0-00-000, and
Respondent.)	29-610-22-17-00-0-00-000

DECISION AND ORDER

Matt Alexander (Complainant) appealed the valuation of the subject real property as determined by Respondent. Respondent valued the property in 23-302536 at TVM of \$72,500 with Assessed Value of \$23,200, Parcel ID 29-610-22-19-00-0-00-000; in 23-302564 at TVM of \$40,000 with Assessed Value of \$12,800, Parcel ID 29-610-22-18-00-0-00-000; and in 23-302565 at TVM of \$7,800 with Assessed Value of \$2,496, Parcel ID 29-610-22-17-00-0-00-000. Complainant appealed to the Jackson County Board of Equalization (BOE). The BOE affirmed the decision of the Assessor that the property is commercial and independently determined the value of the properties to be the same as that determined by the Assessor. Complainant then appealed to the State Tax Commission (STC). Complainant claimed overvaluation but did not produce substantial

and persuasive evidence establishing overvaluation.¹ Complainant did not appear at the hearing. Respondent was represented at the hearing by counsel, Eric Honea. The hearing was held before Senior Hearing Officer, Todd D. Wilson.

Prior to the hearing, the Hearing Officer reviewed the dates of 5 separate emails sent to Complainant after an email from Complainant in October of 2025. No reply was received by the Hearing Officer from Complainant in reply to the 5 emails. The Hearing Officer inquired if the Respondent had had contact with Complainant. Respondent had not been contacted by Complainant regarding this appeal since October of 2025.

Respondent moved for Dismissal of the appeal for failure to prosecute as the Complainant did not appear and had not submitted any evidence or exhibits. The Motion was taken under advisement.

Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The classification and assessment of the BOE is affirmed.

Facts

The evidentiary hearing was held on January 20, 2026. Respondent was represented by counsel, Eric Honea. Complainant did not appear or request a continuance of the hearing.

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, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Respondent presented Exhibits 1-7 which were received.

Exhibit Number	Description
1a through 1c	Reassessment Notice (Notices of Value)
2a through 2c	Property Record Cards
3	Photographs of subject property
4	List of comparable sale details
5	Comparable sale adjustment grid
6	Street & satellite picture map of parcels
7a & 7b	For sale listing brochure, history & information

Respondent presented the testimony of Mohamad Ainieh, a Senior Commercial Appraiser with the Jackson County Assessment Office. Mr. Ainieh testified that, in accordance with his experience and training, the values as set out on Exhibits 1a, 1b, and 1c were supported by the available information.

Complainant Did Not Prove Overvaluation

The taxpayer bears the burden of proof and must show by substantial and persuasive evidence that the property was overvalued. *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005). Complainant did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.²

² For over 150 years, Missouri law has recognized the self-evident proposition that "if there be no evidence sufficient in law to make a prima facie case on this issue, plaintiff cannot be entitled to recover." *Callahan v. Warne*, 40 Mo. 131, 135 (Mo. 1867).

Respondent presented credible evidence through a commercial appraiser that the values set by the Assessor's office were supported by facts and information.

CONCLUSION AND ORDER

The assessment made by the BOE is affirmed, determining the classification of the property as commercial and valuing the property in 23-302536 at TVM of \$72,500 with Assessed Value of \$23,200; in 23-302564 at TVM of \$40,000 with Assessed Value of \$12,800; and in 23-302565 at TVM of \$7,800 with Assessed Value of \$2,496.

Application for Review

A party may file with the State Tax Commission 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 R.S.Mo. The application must be in writing, and may be mailed to the State Tax Commission, 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 R.S.Mo.

Disputed Taxes

The Collector of Jackson County, as well as 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 said taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED on February 20, 2026.

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 February 20, 2026 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