



# STATE TAX COMMISSION OF MISSOURI

JASON YORK,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 23-3509
v.	)	
	)	Parcel ID#29-220-11-10-00-0-02-001,
GAIL MCCANN BEATTY, ASSESSOR,	)	29-220-11-10-00-0-02-002,
JACKSON COUNTY, MISSOURI,	)	29-220-11-10-00-0-02-004,
Respondent.	)	29-220-11-10-00-0-02-005

## DECISION AND ORDER

Jason York (Complainant) appealed the valuation of the subject real property as determined by Respondent. Respondent valued the property as set out in the following table below.

## FACTS

The parties had reached agreement as to the values of the properties and executed Stipulations as set out in Exhibits 3a, 3b, 3c, and 3d; also set out in the table. The reduced values were not reflected in the tax statements that Complainant received. Complainant stated that the Collector's office did not have the lowered values and, therefore, Complainant had to pay the taxes on the properties in 2023 and 2024 based upon the higher, original amount.

Complainant appealed to the State Tax Commission (STC) claiming

overvaluation.<sup>1</sup> An evidentiary hearing was held on January 20, 2026 via WebEx.

Complainant appeared at the hearing, pro se. Respondent was represented at the hearing by counsel, Eric Honea.

Parcel ID	Original TVM	Stip TVM	Stip Assessed
29-220-11-10-00-0-02-001	\$368,800	\$300,000	\$96,000
29-220-11-10-00-0-02-002	\$368,800	\$300,000	\$96,000
29-220-11-10-00-0-02-004	\$400,000	\$330,000	\$105,600
29-220-11-10-00-0-02-005	\$987,500	\$800,000	\$256,000

Prior to the hearing, Respondent moved for Dismissal of the appeal for lack of jurisdiction as the parties had reached agreement and entered into Stipulations as to the values of the properties. The Motion was taken under advisement and subsequently denied.

The parties agreed that there were no changes to the property that would have caused the valuation to change from 2023 to 2024. Complainant agreed that the values set out in the Stipulations were acceptable for 2023 and 2024. Respondent agreed that the values set out in the Stipulations were acceptable for 2023 and 2024. The parties agreed that a Decision and Order from the STC setting out the Stipulated values for 2023 and 2024 would resolve the issues with the Collector's office.

There is one appeal but four parcel numbers: 29-220-11-10-00-0-02-001, 29-220-11-10-00-0-02-002, 29-220-11-10-00-0-02-004, and 29-220-11-10-00-0-02-005.

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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, 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.

<b>Exhibit Number</b>	<b>Description</b>
1a through 1d	Reassessment Notice (Notices of Value)
2a through 2d	Property Record Cards
3a through 3d	Signed Stipulations
4	Photographs of the properties
5	Details of comparable sales
6	Subject purchase COV document
7	Comparable sale adjustment grids

The parties presented agreement that the values set out by the Stipulations in Exhibits 3a through 3d as shown by the table above were supported by facts, information and agreement.

### **CONCLUSION AND ORDER**

The assessment originally determined by the BOE is set aside. The properties are classified as commercial and the TVM of the properties is \$300,000, \$300,000, \$330,000, and \$800,000 as set out in the table above as of January 1, 2023. The TVM are also effective for the 2024 valuation.

### **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