



STATE TAX COMMISSION OF MISSOURI

KRISTY D WIELAND,)
)
 Complainant(s),)
) Appeal No. 23-32831
 v.) Parcel# 29-520-11-11-00-0-03-003
)
 GAIL McCANN BEATTY, DIRECTOR OF)
 ASSESSMENT, JACKSON COUNTY,)
 MISSOURI,)
)
 Respondent.)

DECISION AND ORDER

Complainant, Kristy D. Wieland, appeals the Jackson County Board of Equalization's (BOE) decision finding the true value in money (TVM) on January 1, 2023, to be \$360,000 and, therefore, the Assessed value of the subject property on January 1, 2023, to be \$68,400. Complainant alleges overvaluation.¹ The decision of the BOE is set aside for the reasons that follow.

The Evidentiary Hearing in this matter was held on January 15, 2026 before Senior Hearing Officer, Todd D. Wilson. Complainant appeared pro se. Respondent was represented by counsel, Eric Honea.

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.

Complainant presented the following Exhibits:

Exhibit #	Description	Objection
A	Amended Condo Declaration	Not presented in case in chief

The Exhibit is received over objection and given the weight due. Complainant testified that her property is a unit in a condominium consisting of approximately 1,500 finished square feet. The unit has one bedroom and 1 ½ baths. The unit does not have an assigned parking spot as shown on Exhibit A, the Amendment to the Condominium Declarations. Complainant stated that the building needs a lot of maintenance, a new roof, and does not have amenities like a lobby or fitness room that some of the properties used as comparable sales have. The complainant is not a realtor or appraiser and has not had any training in making adjustments to the value of homes based upon size, time, location, condition, amenities, and repair estimates. On the Complaint for Review, Complainant proposed a value of \$300,000 for the property, but proposed a value of \$310,000 in the hearing.

Respondent presented the following Exhibits. Complainant objected to Exhibits 2, 6, and 8 for relevance. All the Exhibits were received over objection.

Exhibit #	Description	Objection
1	Cover Sheet	None
2	BOE Decision Letter	Relevance
3	2023 Reassessment Notice	None
4	Physical Inspection Photo	None
5	Property Record Card (PRC)	None
6	MLS comps photos	Relevance
7	MLS CMA	None
8	Parking spot assignment	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 \$388,000. The 2023 Reassessment Notice, (referred to by the witness as a Notice of Value), Exhibit 2, set out a proposed value of \$461,600. The Jackson County BOE set the value of the property at \$360,000, which is less than 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 February 20, 2023. Mr. Gooden further testified that the 2023 Reassessment Notice was sent to the vendor used by the Assessor's office for publishing and mailing of such notices. 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 the area in which this property is located is small and unique, therefore, he found comparable sales within 0.10 miles of the property, including a sale of a unit in the same building. After reviewing comparable properties in the area of the subject property, his opinion of value and the value being pursued by the Assessment Office is \$338,000, which is less than the value set by the BOE. Respondent requested that the TVM of the property be reduced to \$338,000.

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 \$388,000 on January 1, 2022, and was classified as residential property. The 2023 TVM set by the Assessor at \$360,000 was less than 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 (\$388,000) multiplied by .19 equals the Assessed value of the subject property (\$73,720) for 2022, increased by 15%, ($\$73,720 \times 1.15 = \$84,778$) 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 was less than the 2022 TVM of the property. At the hearing, Respondent's evidence was that the TVM of the property as of January 1, 2023 should be \$338,000 which results in an assessed value of \$64,220 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 of her property and the shortcomings in the Assessor's process. Complainant did not produce evidence supporting a comparable sales approach, income approach, or cost approach to value.

Complainant testified about the condition of her building, the lack of amenities and the lack of a parking space; 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 exhibit 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 set aside the BOE's decision of value.

CONCLUSION AND ORDER

The BOE decision is set aside. The TVM of the subject property is \$338,000 and the Assessed values of the subject property as of January 1, 2023, was \$64,220.

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 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