



STATE TAX COMMISSION OF MISSOURI

MICHAEL DEFLICE,)
)
 Complainant(s),)
) Appeal No. 24-32516
 v.)
)
 TRAVIS WELGE, ASSESSOR,)
 ST CHARLES, COUNTY,)
 MISSOURI,)
 Respondent.)

DECISION AND ORDER

Michael Deflice (Complainant) appeals the valuation of the subject personal property, specifically the 2022 Dodge Challenger Coupe 2D SRT Hellcat Redeye 6.2L V8 Supercharged (Challenger), the 2010 Dodge Ram 1500 Quad Cab SLT 5.7L V8 (Ram), the 2016 Lexus RX Utility RX350 AWD 3.5L V6 (Lexus), and the 2012 Harley-Davidson Muscle V-ROD (Harley Davidson) determined by Travis Welge, Assessor, St. Charles County, Missouri (Respondent). Complainant did not appeal to the St. Charles County Board of Equalization (BOE) but instead appealed directly to the State Tax Commission (STC) after receiving notification of the valuation upon receiving the 2024 tax bill. Respondent determined the true value in money of the subject property to be \$81,875 for the 2022 Challenger, \$5,375 for the 2010 Ram, \$22,775 for the 2016 Lexus, and \$6,815 for the 2012 Harley Davidson. Complainant claimed overvaluation but did not produce

substantial and persuasive evidence establishing overvaluation. Respondent presented substantial and persuasive evidence to establish the true value in money of the subject property as of January 1, 2024.¹ Complainant did not appear at the hearing. Respondent was represented at the hearing by counsel, Michael Mueth.

Subject Property.

The subject property is a 2022 Challenger, a 2010 Ram, a 2016 Lexus and a 2012 Harley Davidson.

Respondent and BOE.

Respondent determined the trade-in value of the subject property on January 1, 2024, was \$81,875 for the 2022 Challenger, \$5,375 for the 2010 Ram, \$22,775 for the 2016 Lexus and \$6,815 for the 2012 Harley Davidson. *See Exhibit 1.* Respondent used the October, 2023 issue of the National Automobile Dealers’ Association Official Used Car Guide or its successor publication pursuant to Section 137.115.9. The Board of Equalization did not consider the valuation of the subject property.

Complainant’s Evidence.

Complainant did not submit any evidence.

Respondent's Evidence.

Respondent submitted the following Exhibits:

Exhibit	Description	Ruling
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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.

1	Personal Property County Record & J. D. Power vehicle information sheets as of October 1, 2023 pertaining to a 2022 Challenger, 2010 Ram, 2016 Lexus, and a 2012 Harley Davidson. All J.D. Power information sheets matched the corresponding VIN # of the Complainant's subject property.	Admitted
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Exhibit 1 that Respondent introduced indicates the average trade-in value for the 2022 Charger is \$81,875. After calculating one third of the average trade-in value for the vehicle as required by law, Respondent calculated that the assessed valuation of the 2022 Charger is \$27,289 rounded. *See Exhibit 1.* Exhibit 1 that Respondent introduced indicates the average trade-in value for the 2010 Ram is \$5,375. After calculating one third of the average trade-in value for the vehicle as required by law, Respondent calculated that the assessed valuation of the 2010 Ram is \$1,791, rounded. *See Exhibit 1.* Exhibit 1 that Respondent introduced indicates the average trade-in value for the 2016 Lexus is \$22,775. After calculating one third of the average trade-in value for the vehicle as required by law, Respondent calculated that the assessed valuation of the 2016 Lexus is \$7,591, rounded. *See Exhibit 1.* Exhibit 1 that Respondent introduced indicates the average trade-in value for the 2012 Harley Davidson is \$6,815. After calculating one third of the average trade-in value for the vehicle as required by law, Respondent calculated that the assessed valuation of the 2022 Harley Davidson is \$2,271, rounded. *See Exhibit 1.*

Assessment and Valuation Principles

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. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. Personal property is assessed at 33.33% of its true value in money as of January 1 of each year. Section 137.115.5. Pursuant to Section 137.115.9 “[t]he assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers’ Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of the motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the vehicle without performing a physical inspection of the motor vehicle. ...”.

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). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2.

Complainant’s Burden of Proof

The Complainant bears the burden of proving the vital elements of the case, i.e., the assessment was “unlawful, unfair, improper, arbitrary or capricious.” *Westwood Partnership*, 103 S.W.3d 152 (Mo. App. E.D. 2003); *Daly v. P.D. George Co.*, 77 S.W.3d

645 (Mo. App E.D. 2002); *Reeves v. Snider*, 115 S.W.3d 375 (Mo. App. S.D. 2003); *Industrial Development Authority of Kansas City v. State Tax Commission of Missouri*, 804 S.W.2d 387, 392 (Mo. App. W.D. 1991). The taxpayer's evidence must be both "substantial and persuasive." *Id.* "Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage*, 722 S.W.2d at 77 (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is the "party's duty to convince the fact-finder to view the facts in a way that favors that party").

Complainant Did Not Prove Overvaluation.

Complainant did not submit any evidence and did not prove overvaluation. Complainant did not appear at the evidentiary hearing and produced no evidence to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means Complainant failed to meet the burden of proof.²

The Respondent's exhibit provided evidence that was substantial and persuasive in determining the true value in money of the subject property on the relevant date using the method prescribed by law.

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).

CONCLUSION AND ORDER

The true value in money of the 2022 Charger as of January 1, 2024 was \$81,875 with an assessed value of \$27,289, rounded. The true value in money of the 2010 Ram as of January 1, 2024 was \$5,375 with an assessed value of \$1,791, rounded. The true value in money of the 2016 Lexus as of January 1, 2024 was \$22,775 with an assessed value of \$7,591, rounded. The true value in money of the 2012 Harley Davidson as of January 1, 2024 was \$6,815 with an assessed value of \$2,271, rounded.

Application for Review

A party may file with the 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. 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.

Disputed Taxes

The Collector of St. Charles 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 February 17, 2026.
STATE TAX COMMISSION OF MISSOURI

Samuel Knapper
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