



STATE TAX COMMISSION OF MISSOURI

MARK T LITTLE & KATHERINE J LITTLE,)
)
Complainant(s),)
) Appeal No. 23-31247
v.) Parcel# 51-330-09-01-00-0-00-000
)
GAIL McCANN BEATTY, DIRECTOR OF)
ASSESSMENT, JACKSON COUNTY,)
MISSOURI,)
)
Respondent.)

DECISION AND ORDER

Complainant(s), Mark T. Little and Katherine J. Little, appeals the Jackson County Board of Equalization's (BOE) decision finding the true value in money (TVM) of their property on January 1, 2023, to be \$495,000 and, therefore, the Assessed value of the subject property on January 1, 2023, to be \$94,050. Complainant alleges overvaluation and misclassification.¹ The decision of the BOE is affirmed.

The Evidentiary Hearing in this matter was held on October 10, 2025 before Senior Hearing Officer, Todd D. Wilson. Complainant, Mark T. Little, 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	County Doc w/ correct square footage	None
B	Comparable spreadsheet	Foundation
C	Flood Elevation map	None
D	Floors	None
E	My Comps	Foundation
F	Property Card with writing & notes on cards	Writing & notes
G	Raytown Schools	None
H	2 photos from 2 county visits	None

The Exhibits are received over objection and given the weight due. Complainant, Mark Little, testified that they bought the property with no improvements on it. He explained that there was a discrepancy in the assessment office with the square footage of the residence due to the slope of the roof of the structure and how that affects the usable space in the home. Mr. Little stated that he provided a copy of the plans for the house to the assessment office, after which the square footage was listed at 2,181 as it should be, rather than 2,914 which is what the county had originally calculated using only exterior dimensions as shown on the first property card, Exhibit F. Mr. Little further testified that at some point, part of the property was classified commercial even though all the property was used as a residential property and no commercial use has ever been made of any of it, Exhibit F.

Mr. Little explained that when the plans for the house were approved with its location and elevation, the house was not going to be in a floodplain. However, while the construction on the residence was underway in December of 2016, FEMA changed the elevation of the floodplain, resulting in the bottom 18 inches of the house being in the floodplain. This now requires Complainants to purchase flood insurance every year. Mr. Little stated that all of the mechanical systems for the residence are in the basement, so if there is a flood that reaches 18 inches in depth in the basement, all of the mechanical systems will be ruined. Mr. Little calculated that an average

value per square foot of the comparable sales was \$143. Using only the upstairs of the house as the basement is in the floodplain, this renders a value of \$309,000.

Complainant then had Lisa Lewis, a realtor familiar with the area of Complainant's property, testify. Ms. Lewis has been a realtor for 25 years and has done estimations of market value for many homes. Ms. Lewis reviewed the comparable sales used by the county and found other sales that she believed would be more comparable such as Comp 1, 11300 Military Club Road was in a similar setting, however, had a higher square footage, a swimming pool, and sold for \$450,000. Comp 2, 11700 E 86 had 1,696 above grade square feet and 1,590 square feet of finished, walkout basement and sold for \$355,000. Comp 3, 9008 E 92nd St. had 1,248 above grade square feet and 1,000 below grade square feet and sold for \$240,000. Ms. Lewis stated that the county's second comparable sale for vacant land occurred after January 1, 2023, therefore, should not be considered. Ms. Lewis stated that in her experience as a realtor for 25 years, if a potential buyer hears that a house is in a floodplain, they won't even want to look at it. The other issue that Ms. Lewis pointed out is that some of the comps used by the county are in the Lee's Summit school district which is far more desirable than the property's location in the Raytown school district. Ms. Lewis did not give an estimation of value for the subject property as she did not believe that she could find a buyer for the property as it is in a floodplain.

Respondent presented the following Exhibits. Complainant objected to Exhibits 7, 8 and 9 for relevance. The objection was taken under advisement. All the Exhibits are received with Exhibits 7, 8 and 9 being received over objection.

Exhibit #	Description	Objection
1	Cover Sheet	None
2	2023 Reassessment Notice	None
3	Physical Inspection Photo	None
4	Property Record Card (PRC)	None
5	System Comps	None

6	Flood plain data and comp locations	None
7	CMA non-flood plain	Relevance
8	CMA Summary flood plain	Relevance
9	Vacant land sales	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 testified that all of the property is now classified as residential and the appropriate number of above grade square feet has been corrected to 2,181. Mr. Gooden, with reference to Exhibit 1, stated that the 2022 TVM of the property was set by the Assessor’s Office at \$450,000. The 2023 Reassessment Notice, (referred to by the witness as a Notice of Value), Exhibit 2, set out a proposed value of \$771,200. The Jackson County BOE set the value of the property at \$495,000, 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 3 to have occurred on November 3, 2022. 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, both subject to a floodplain and not subject to a floodplain; and vacant as well as improved properties, 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 \$450,000 on January 1, 2022, and was classified as residential property. The 2023 TVM set by the Assessor at \$495,000 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 (\$450,000) multiplied by .19 equals the Assessed value of the subject property (\$85,500) for 2022, increased by 15%, ($\$85,500 \times 1.15 = \$98,325$) 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 \$495,000 results in an assessed value of \$94,050; ($495,000 \times .19 = \$94,050$) 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 an average price per square foot of sales of other properties. Complainant did not produce evidence supporting particular adjustments to the properties to support a comparable sales approach. Complainant did not produce evidence supporting an income approach, or cost approach to value.

Complainant testified about the presence of the flood plain extending into the basement of the residence. Ms. Lewis testified that in her 25 years of being a realtor she had never sold a house that was located in a floodplain and that in her experience buyer's turn away from a house in a floodplain. This does not give any guidance as to the value of the house as houses in floodplains are sold on the market. From page 4 of Respondent's Exhibit 7, it is clear that there are several residences in the area of Complainant's property that are now located in the floodplain. The location of a residence in a floodplain is certainly a concern for a potential buyer, but without an expert that can quantify and monetize the effect of that concern upon the value of the house, the hearing officer is left to speculate as to the diminution of value cause by the floodplain. The lack of evidence relating to a recognized valuation method and the effect of the floodplain on the property 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 \$495,000 and the Assessed values of the subject property as of January 1, 2023, was \$94,050.

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 March 26th, 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 March 27th, 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