



# STATE TAX COMMISSION OF MISSOURI

MARK ABSHIRE, )  
)  
Complainant(s), )  
) Appeal No. 24-32509  
v. )  
)  
TRAVIS WELGE, ASSESSOR, )  
ST CHARLES, COUNTY, )  
MISSOURI, )  
Respondent. )

## DECISION AND ORDER

Mark Abshire (Complainant) appealed the valuation of the subject personal property, specifically the 2023 Ford Maverick Crew Cab XLT 2.5L Hybrid (2023 Maverick), determined by Travis Welge, Assessor, St. Charles County, Missouri (Respondent). Complainant appealed to the St. Charles County Board of Equalization (BOE) and subsequently appealed 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 \$30,850 for the 2023 Maverick. 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.<sup>1</sup> Complainant participated in the hearing via Webex. Respondent was represented at the hearing by counsel, Michael Mueth.

**Subject Property.**

The subject property is a 2023 Maverick.

**Respondent and BOE.**

Respondent determined the trade-in value of the subject property on January 1, 2024, was \$30,850 for the 2023 Maverick. 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 independently considered this matter and found the same valuation for the subject property.

**Complainant’s Evidence.**

Complainant submitted the following Exhibits:

Exhibit	Description	Ruling
A	Window sticker of 2023 Maverick	Admitted
B	Purchase Agreement of 2023 Maverick	Admitted
C	Complainant’s Video searching valuations on J.D. Power	Admitted

Complainant testified that the Respondent’s valuation exceeded what he paid for the vehicle; therefore, the valuation is too high because it is not logical for the valuation of a

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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.

used vehicle to exceed to purchase price of a new vehicle. *See Exhibit B & Exhibit I.* Complainant testified that the subject property is not a classic or antique car that would justify such a valuation. Complainant testified that he paid \$26,850 for the subject property and did not include administrative fees as they do not add value to the subject property. Complainant further testified regarding *Exhibit C* and argues that there is a flaw within the valuation system that J.D. Power utilizes because the resale value of the base model of the subject property lessened when he added extra features beyond the standard options. Complainant argues that proves that the values of J.D. Power are not aligned with common sense.

**Respondent's Evidence.**

Respondent submitted the following Exhibits:

Exhibit	Description	Ruling
1	Personal Property County Record & J. D. Power vehicle information sheet as of October 1, 2023 corresponding to the 2023 Maverick with the Complainant’s VIN	Admitted

Michele Baumgartner, personal property manager in the St. Charles County Assessor’s office for eleven years, testified that Respondent utilized the average trade-in value indicated for the 2023 Maverick was \$30,850. *See Exhibit I.* Ms. Baumgartner testified the average trade-in value was based on the October, 2023 issue of the National Automobile Dealers’ Association Official Used Car Guide or its successor publication pursuant to Section 137.115.9. Ms. Baumgartner further testified that calculating one third

of the average trade-in value for the vehicles as required by law, Respondent assessed the 2023 Maverick at \$10,283, rounded.

Ms. Baumgartner testified that the video Complainant presented does not prove a flaw in a valuation system because she has observed that special features added to vehicles beyond standard features have decreased values in other vehicles (including her own). Ms. Baumgartner also testified that the average mileage used for valuation purposes exceeded the actual mileage on the subject property and lessened the valuation of the subject property. Ms. Baumgartner testified that Respondent will not increase valuations when the actual mileage of subject property is lesser than the average mileage of the subject property.

#### **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's testimony did not prove overvaluation because providing the sum of his purchase price for the 2023 Maverick fails to provide substantial and persuasive evidence of the value as of January 1, 2024. In keeping with the Complainant's terms, this

may seem to defy common sense. However, such a method of valuation would only serve taxpayers who maximized the benefit of the bargain when attaining their personal property. There are many reasons that items sell at low and high prices (e.g. relationship between buyers and sellers, lack of inventory, surplus of inventory, changes in demand, tariffs, etc.). Therefore, Missouri has adopted a means of assigning valuation to personal property that is not reliant upon one transaction.

The testimony of Respondent's witness, Michele Baumgartner, was credible. Respondent's evidence 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.

### **CONCLUSION AND ORDER**

The true value in money of the 2023 Maverick as of January 1, 2024 was \$30,850 with an assessed value of \$10,283, 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](mailto: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 March 6, 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 March 6, 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