



STATE TAX COMMISSION OF MISSOURI

ELIZABETH HILLIARD,)
)
 Complainant(s),)
) Appeal Nos. 24-33003;
 v.) 24-33004.
)
 BRENT JOHNSON, ASSESSOR,)
 GREENE, COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Elizabeth Hilliard (Complainant) appealed the valuations of the subject personal property, specifically the 2020 Nissan Sentra 4 Cyl. Sedan 4D 2.0 SR (2020 Sentra) and the 2016 Land Rover Range Rover Evoque Utility 4D (2016 Land Rover), determined by Brent Johnson, Assessor, Greene County, Missouri (Respondent). Complainant did not appeal to the Greene County Board of Equalization (BOE), but appealed directly to the State Tax Commission (STC) after receiving first notification of the valuations upon receiving the 2024 tax bill. Complainant filed this appeal on December 12, 2024 and sought review for valuations of the 2020 Sentra and 2016 Land Rover for both the 2023 and 2024 valuations. Complainant timely filed the appeal of the 2024 valuation; however, the 2023 valuations were beyond the time frame to file an appeal for 2023. Case number 24-33003 relates to the 2016 Land Rover and case number 24-33004 relates to the 2020 Sentra.

Respondent determined the true value in money of the subject property to be \$16,450 for the 2020 Sentra and \$12,350 for the 2016 Land Rover. 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.

Subject Property.

The subject property is a 2020 Sentra and a 2016 Land Rover.

Respondent and BOE.

Respondent determined the trade-in value of the subject property on January 1, 2024, was \$16,450 for the 2020 Sentra and \$12,350 for the 2016 Land Rover. *See Exhibits 3, 4 & 5.* 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. *See Exhibits 3 & 4.* There was no Board of Equalization decision regarding the property.

Complainant's Evidence.

Complainant did not submit any evidence.

Respondent's Evidence.

Respondent submitted the following Exhibits:

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.

Exhibit	Description	Ruling
1	2023 Signed County Record Declaring Personal Property	Admitted
2	2024 Signed County Record Declaring Personal Property	Admitted
3	J.D. Power Vehicle Information Sheet as of October 1, 2023 for 2020 Nissan Sentra	Admitted
4	J. D. Power Vehicle Information Sheet as of October 1, 2023 pertaining to a 2016 Landrover	Admitted
5	County Record providing Market Value and Assessed Value of Subject Property as of January 1, 2024	Admitted
6	J.D. Power Vehicle Information Sheet as of October 1, 2022 for 2020 Nissan Sentra	Admitted
7	J. D. Power Vehicle Information Sheet as of October 1, 2022 pertaining to a 2016 Landrover	Admitted
8	County Record providing Market Value and Assessed Value of Subject Property as of January 1, 2023	Admitted
9	VIN Information for 2020 Nissan Sentra	Admitted
10	VIN Information for 2016 Landrover	Admitted
11	2024 Tax Statement of Complainant	Admitted
12	2024 Tax Receipt of Complainant	Admitted
13	2023 Tax Statement of Complainant	Admitted
14	2023 Tax Receipt of Complainant	Admitted

Exhibit 3 that Respondent introduced indicates the average trade-in value for the 2020 Sentra is \$16,450. *See Exhibit 3.* 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 2020 Sentra is \$5,480 rounded. *See Exhibit 5.* Exhibit 4 that Respondent introduced indicates the average trade-in value for the 2016 Land Rover is \$12,350. *See Exhibit 4.* 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 Land Rover is \$4,120 rounded. *See Exhibit 5.*

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 exhibits 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 2020 Sentra as of January 1, 2024 was \$16,450 with an assessed value of \$5,480. The true value in money of the 2016 Land Rover as of January 1, 2024 was \$12,350 with an assessed value of \$4,116.

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 Greene 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