



STATE TAX COMMISSION OF MISSOURI

WILLIAM SEBESTIK,)
)
 Complainant(s),)
) Appeal No. 24-34003
 v.)
)
 ROBERT BOYER, ASSESSOR,)
 JEFFERSON, COUNTY,)
 MISSOURI,)
 Respondent.)

DECISION AND ORDER

William Sebestik (Complainant) appealed the valuation of the subject personal property, specifically the 2014 Audi A6 Sedan 4D TDI Prestige AWD 3.0L V6 (2014 Audi) and the 2017 Ford Truck Explorer Utility 4D Sport (2017 Explorer), determined by Robert Boyer, Assessor, Jefferson County, Missouri (Respondent). Complainant appealed to the Jefferson 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 \$10,300 for the 2014 Audi and \$18,825 for the 2017 Explorer. 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 participated in the hearing via Webex. Respondent was represented at the hearing by counsel, Floyd Norrick.

Subject Property.

The subject property is a 2017 Explorer and a 2014 Audi.

Respondent and BOE.

Respondent determined the trade-in value of the subject property on January 1, 2024, was \$10,300 for the 2014 Audi and \$18,825 for the 2017 Explorer. 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	Kelly Blue Book Value as of December 5, 2024 for 2017 Explorer	Not Admitted
B	Kelly Blue Book Value as of December 5, 2024 for 2014 Audi	Not Admitted
C	Personal Property 2024 Tax Bill	Admitted

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.

Complainant testified that the Respondent's valuation exceeds the value of the subject property based upon the mileage of the subject property. Complainant testified that he and his spouse commute approximately 100 miles per workday; consequently, the mileage lessens the value of the subject property. Additionally, Complainant testified that the J.D. Power valuation of the 2014 Audi was based upon 122,500 miles when it had 164,000 miles in October of 2023 and the 2017 Explorer J.D. Power valuation was based upon 87,500 miles when it had 130,000 miles in October of 2023.

Complainant testified that buyers pay significantly less for vehicles with over 100,000 miles and that the demand for German cars reduce once the vehicle accrues 60,000 – 80,000 miles due to significant expenses related to maintenance and parts. Complainant based this opinion upon the vehicle maintenance plan of the 2014 Audi and his knowledge of engines. Complainant testified that he designs electrical components for F-15 fighter jets at Boeing and is familiar with engines. Respondent objected to the Complainant making assertions regarding the maintenance, demand, and likely pool of buyers for the subject property. The objection was sustained as to Complainant's claims regarding the demand a likely pool of buyers (i.e. marketability) of the subject property based upon a lack of foundation; however, Complainant's knowledge regarding the maintenance of the subject property was admitted due to his professional background and knowledge. Complainant testified that he believes the TVM of the 2014 Audi is \$6,000 and that the TVM of the 2017 Explorer is \$7,000.

Complainant offered three exhibits, two of which the Respondent objected to their admission. Exhibit A and Exhibit B were Kelly Blue Book values from December of 2024.

Respondent objected to the relevance of Exhibits A and B due to their lack of timeliness in relation to the date of valuation. Respondent also objected because the options of the subject property were not reflected in Exhibits A and B and there was no proof of the mileage of the vehicle other than the Complainant’s testimony. Lastly, Respondent objected because Exhibits A and B rely upon unrecognized legal sources to establish the TVM of the subject property. Respondent’s objection was taken under advisement during the hearing and was subsequently sustained based upon the source and the timeliness of the valuations contained in Exhibits A and B.

Respondent's Evidence.

Respondent submitted the following Exhibits:

Exhibit	Description	Ruling
1	J. D. Power vehicle information sheet as of October 1, 2023 corresponding to the 2017 Explorer	Admitted
2	J. D. Power vehicle information sheet as of October 1, 2023 corresponding to the 2017 Explorer with the Complainant’s VIN	Admitted
3	J. D. Power vehicle information sheet as of October 1, 2023 corresponding to the 2014 Audi	Admitted
4	J. D. Power vehicle information sheet as of October 1, 2023 corresponding to the 2014 Audi with the Complainant’s VIN	Admitted
5	Jefferson County Board of Equalization Decision	Admitted

Angie Ochoa, personal property manager in the Jefferson County Assessor’s office, testified that Respondent utilized the average trade-in value indicated for the 2017 Explorer and it was \$18,825. *See Exhibits 1 & 2.* Ms. Ochoa 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. Ochoa also testified that Respondent utilized the average trade-in value indicated for the 2014 Audi and it was \$10,300. *See Exhibits 3 & 4.* Ms. Ochoa 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. Ochoa further testified that calculating one third of the average trade-in value for the vehicles as required by law, Respondent assessed the 2014 Audi and 2017 Explorer at a combined amount of \$9,710.

Ms. Ochoa testified the Complainant did not provide proof to the Respondent of the actual mileage of the subject property. Additionally, Ms. Ochoa testified upon cross examination that she does not deviate from the average trade-in value for valuation purposes in her professional capacity.

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 prove overvaluation because his testimony regarding the impact of the mileage on the subject property's valuation was not supported with corroborating evidence. Complainant's occupation and ownership history of the subject property fail to provide a basis that establishes his testimony as substantial and persuasive evidence concerning the impact of the mileage on the valuation of the subject property as of as of January 1, 2024. Therefore, relying solely upon testimonial evidence in this instance without corroborating evidence would permit a basis for taxation that is not based upon credible evidence.

The testimony of Respondent's witness, Angie Ochoa, 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 2017 Explorer as of January 1, 2024 was \$18,825 with an assessed value of \$6,275. The true value in money of the 2014 Audi as of January 1, 2024 was \$10,300 with an assessed value of \$3,430, 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 Jefferson 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 26th, 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 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