



STATE TAX COMMISSION OF MISSOURI

ADAM COLIN,)
Complainant(s),)
) Appeal No. 24-62507
v.)
)
LISA PERRY, ASSESSOR,)
JASPER, COUNTY, MISSOURI,)
Respondent.)

DECISION AND ORDER

Adam Colin (Complainant) appealed the valuation of the subject personal property, specifically the 2020 Toyota Tacoma Crew Cab SR 4WD 3.5L V6 (2020 Tacoma), the 2018 Ford Expedition Utility 4D XLT 4WD 3.5L V6 Turbo (2018 Expedition), and the 2016 Ford Escape Utility 4D SE ECOBOOST 4WD 2.0L Turbo (2016 Escape), determined by Lisa Perry, Assessor, Jasper County, Missouri (Respondent). Complainant did not appeal to the Jasper County Board of Equalization (BOE) but appealed directly to the State Tax Commission (STC) after receiving notification of the valuation upon receiving the 2024 tax bill. As of the date of this hearing, the Respondent determined the true value in money of the subject property to be \$27,925 for the 2020 Tacoma, \$26,575 for the 2018 Expedition, and \$8,250 for the 2016 Escape. Respondent did not testify nor present proof that related their original determination of the true value in money of the subject property. Complainant claimed overvaluation and produced substantial and persuasive evidence

establishing overvaluation. Respondent did not present 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, Norman E. Rouse.

Subject Property.

The subject property is a 2020 Tacoma, 2018 Expedition, and a 2016 Escape.

Respondent and BOE.

Respondent testified that she had determined the trade-in value of the subject property on January 1, 2024, was \$27,925 for the 2020 Tacoma, \$26,575 for the 2018 Expedition, and \$8,250 for the 2016 Escape after the Respondent’s original determination of the value of the subject property. 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 when making its second determination. The Board of Equalization did not consider this matter.

Complainant’s Evidence.

Complainant submitted the following Exhibits:

Exhibit	Description	Ruling
A	Complainant created 23 page Word doc with photos identified as ‘A’ through ‘T’ and J.D. Power information corresponding to VIN numbers of the 2020 Tacoma, the 2018 Expedition, and the 2016 Escape from October of 2023.	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 exceeded the value assigned to the subject property by J.D. Power as of October 1, 2023; therefore, the valuation is too high because it is not based upon the appropriate standard for valuation. *See Exhibit A.* Complainant proposed a total assessed value of \$15,323 based upon the J.D. Power values for the subject property and his opinion of their condition. *See Exhibit A.*

Complainant testified that the 2020 Tacoma had 160,000 miles in October of 2023 and that the adjusted value from J.D. Power based upon the mileage was \$24,575. *See A & B from Exhibit A.* The 2020 Tacoma has some damage to the passenger side rear bumper. *See D from Exhibit A.* Complainant testified that there are scratches that are not evident from the pictures in Exhibit A. Complainant testified that the 2020 Tacoma is in good working order.

Complainant testified that the 2018 Expedition had 97,000 miles in October of 2023 and the adjusted value from J.D. Power was \$25,050. *See P from Exhibit A.* A panel on the 2018 Expedition was keyed (scratched). *See V from Exhibit A.* Complainant also testified that the 2018 Expedition had a small rock chip repaired and has a small oil leak.

Complainant testified that the 2016 Escape had 100,000 miles in October of 2023 and the adjusted value from J.D. Power is \$8,525. Complainant testified that there is paint coming off and the driver's seat has substantial wear. *See H, L, M & O from Exhibit A.*

Complainant testified that he believes the subject property should have the following values: (1) \$22,950 for the 2020 Tacoma, (2) \$17,450 for the 2018 Expedition, and (3) \$5,575 for the 2016 Escape. Upon cross examination Complainant testified that he

proposes a value lower than the rough trade in value from J.D. Power based upon his opinion of the condition of the subject property. Complainant also testified that the mileage he provided was the mileage as of October of 2023 for all the subject properties but that the photos were taken recently of each vehicle. Complainant testified that the exterior conditions (paint, etc.) had not changed since October of 2023 to the date which the photos were taken.

Respondent's Evidence.

Respondent submitted the following Exhibits:

Exhibit	Description	Ruling
1	Copy of Cover of J.D. Power Used Car Guide from October of 2023 (labelled as 24-62507 #8.pdf)	Admitted
2	J.D. Power information for value of make and model of the 2020 Tacoma from October of 2023 (not based upon the VIN Number)	Admitted
3	J.D. Power information for value of make and model of the 2018 Expedition from October of 2023 (not based upon the VIN Number)	Admitted
4	J.D. Power information for value of make and model of the 2016 Escape from October of 2023 (not based upon the VIN Number)	Admitted

Lisa Perry, the Assessor of Jasper County, testified that that the Respondent had located the appropriate J.D. Power average trade-in value 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 after initially assessing the subject property. *See Exhibits 1 - 4.* Assessor Perry further testified that Jasper County conducts mass evaluations and uses fair and equitable valuations for the average trade-in values. Assessor

Perry further testified that the Respondent does not have the time to perform individual evaluations or have access to the mileage and condition of the subject property to determine which value (e.g. Average, Poor, etc.). Assessor Perry testified that the Respondent believes that the appropriate valuation for the subject property is \$27,925 for the 2020 Tacoma, \$26,575 for the 2018 Expedition, and \$8,250 for the 2016 Escape.

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").

The J.D. Power definition of ‘Average’ is:

[M]echanically sound but may require some repairs/servicing to pass all necessary inspections; paint, body and wheel surfaces have moderate imperfections and an average finish which can be improved with restorative repair; interior reflects some soiling and wear in relation to vehicle age, with all equipment operable or requiring minimal effort to make operable; clean title history; vehicle will need a fair degree of reconditioning to be ready for resale.

Complainant Proved Overvaluation.

Complainant's testimony and evidence proved overvaluation because he provided the J.D. Power valuations from October of 2023 corresponding to his specific VIN numbers

for the subject property. Respondent admitted that they did not initially rely upon the J.D. Power valuation and subsequently relied upon a J.D. Power valuation that was not specific to the subject property. Complainant's proof is substantial and persuasive in determining the average trade-in value of the subject property because it relates to the specific personal property and accounts for the mileage. However, the Complainant did not prove that the condition of the subject property justifies valuing the property below the average trade-in value (or the rough trade-in value). The pictures and opinion testimony do not provide substantial and persuasive evidence to support Complainant's proposed valuations.

The testimony and evidence presented by the Complainant was credible in determining the average trade-in value of the subject property. Complainant'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 2020 Tacoma as of January 1, 2024 was \$24,575 with an assessed value of \$8,190, rounded. The true value in money of the 2018 Expedition as of January 1, 2024 was \$25,050 with an assessed value of \$8,349, rounded. The true value in money of the 2016 Escape as of January 1, 2024 was \$8,525 with an assessed value of \$2,841, 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 Jasper 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