



# STATE TAX COMMISSION OF MISSOURI

NOEL CLARK )  
 )  
 Complainant(s), )  
 ) Appeal No. 23-32003  
 v. )  
 )  
 TRACY BALDWIN, ASSESSOR, ) Parcel ID#12211000500600  
 CLAY COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Noel Clark (Complainant) appealed the valuation of the subject real property as determined by Respondent. Respondent valued the property at TVM of \$229,600 with Assessed Value of \$43,620, Parcel ID 12211000500600. Complainant appealed to the Clay County Board of Equalization (BOE). The BOE affirmed the decision of the Assessor and independently determined the value of the property to be the same as that determined by the Assessor. Complainant then appealed to the State Tax Commission (STC). Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation.<sup>1</sup> Complainant did not appear at the hearing. Respondent was represented at the hearing by counsel, Lucas Wallingford.

---

<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.

Prior to the hearing, the Hearing Officer reviewed that the Order Setting the Evidentiary Hearing was mailed on March 11, 2026 to Complainant at his address in Excelsior Springs. No contact from Complainant was received by the Hearing Officer. The Hearing Officer inquired if the Respondent had had contact with Complainant. Respondent had not been contacted by Complainant regarding this appeal for over a year.

Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The assessment of the BOE is affirmed.

### **Facts**

The evidentiary hearing was held on May 5, 2026. Respondent was represented by counsel, Lucas Wallingford. Complainant did not appear or request a continuance of the hearing.

Respondent put on the testimony of Larissa Pasek. Respondent offered the Written Direct Testimony (WDT) of Ms. Pasek and Exhibit 1, the valuation report for the property which was completed by Ms. Pasek. Exhibit 1 and the WDT of Ms. Pasek are received into evidence.

### **Complainant Did Not Prove Overvaluation**

The taxpayer bears the burden of proof and must show by substantial and persuasive evidence that the property was overvalued. *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005). Complainant did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the overvaluation claim. Complainant's failure to appear and to present any evidence

necessarily means Complainant fails to meet Complainant's burden of proof.<sup>2</sup>

Respondent presented credible evidence through Ms. Pasek that the values set by the Assessor's office were supported by facts and information.

### **CONCLUSION AND ORDER**

The assessment made by the BOE is affirmed, valuing the property at TVM of \$229,600 with Assessed Value of \$43,620 as of January 1, 2023.

### **Application for Review**

A party may file with the State Tax 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 R.S.Mo. 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 R.S.Mo.

### **Disputed Taxes**

The Collector of Clay County, as well as the collectors of all affected political

---

<sup>2</sup> 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).

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 on June 3<sup>rd</sup>, 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 June 5<sup>th</sup>, 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