



STATE TAX COMMISSION OF MISSOURI

SINSE RE BOONESLICK ROAD LLC,)
)
 Complainant,)
) Appeal No. 24-72500
 v.) Locator No.: 16-3.0-07-000-000-003.000
)
 JEFF PORTER, ASSESSOR,)
 MONTGOMERY COUNTY,)
 MISSOURI,)
)
 Respondent.)

DECISION AND ORDER

Sinse RE Booneslick Road LLC (Complainant) appeals the Montgomery County Board of Equalization's (BOE) decision for the tax year 2024. An Evidentiary Hearing was held on April 15, 2026 before Senior Hearing Officer, Todd D. Wilson. Complainant was represented by R. Brian Mueller. Respondent was present in person and was not represented by an attorney.

On or about December 5, 2025, Complainant filed a Motion for Judgment as a Matter of Law. A hearing was held on the Motion on February 4, 2026. Complainant's Motion and argument set out that Complainant had filed an appeal with the Montgomery County Board of Equalization (BOE) on the basis of misclassification. According to Complainant's counsel, the BOE met with Complainant's representatives at a hearing and agreed to change the classification of some of the property from commercial to agricultural, however, the BOE then reconvened at a later date and increased the value of the property and failed to give Complainant notice of the increase in value pursuant to Missouri Revised Statute Section 138.050. Respondent stated that he was a new Assessor and was

unaware of what transpired at the BOE. The motion was overruled in a written Order on February 17, 2026.

Complainant, through counsel, informed the Hearing Officer at the Evidentiary Hearing that it wished to renew its Motion for Judgment and was creating a record for the purpose of appealing the Hearing Officer's decision overruling that Motion. Complainant informed the Hearing Officer that it did not receive any notice prior to the second hearing of the BOE at which the BOE increased the value of Complainant's property. Complainant presented no further evidence or argument at the hearing. Respondent did not present any evidence at the Evidentiary Hearing.

The BOE decision is Affirmed.

Findings of Fact

1. Since RE Booneslick Road, LLC is the owner of the property located in the E1/2SE1/4 of Section 7, Township 47, Range 3 in Montgomery County, Missouri consisting of approximately 65 acres with a parcel ID of 16-3.0-07-000-000-003.000.

2. The property is partly agricultural and partly commercial, with no residential value.

3. Neither party presented any evidence at the Evidentiary Hearing.

4. The BOE decision is Affirmed. The value of the property as of January 1, 2024, is as follows:

Agricultural Improvement value	\$977,900	
Agricultural Land Value	\$ 45,600	
Total Ag value		\$1,023,500
Commercial Improvement value	\$321,100	
Commercial Land Value	\$355,000	
Total Commercial Value		\$676,100

CONCLUSIONS OF LAW

1. Evidence. “Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable.” *Mo. Church of Scientology v. State Tax Comm’n*, 560 S.W.2d 837, 839 (Mo. Banc 1977). The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly 8 v. Mo. Dep’t of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015).

2. Complainant’s Motion for Judgment. Pleadings and argument of counsel are not evidence and cannot be the basis for a factual finding. Complainant presented no affidavits, exhibits, or testimony in support of its Motion. However, even assuming that Complainant had presented sufficient evidence to show the course of events as outlined by Complainant’s counsel, there is no authority for a Hearing Officer to review procedural defect claims concerning the BOE proceedings in this appeal. In *de novo* appeals, the Hearing Officer does not review procedure or adjudicate any alleged defects of the BOE’s hearing procedures. Nor does the Hearing Officer, as agent for the Commission, under the appeal process as set out in 138.430 exercise general supervision over assessing officers or boards of equalization. The Hearing Officer, under Section 138.430, is not addressing alleged procedural irregularities or violations of the law or regulations by the BOE. The Hearing Officer starts afresh in his consideration of the issue brought before it by a complainant under 138.430. In other words, regardless of what occurred during the BOE process, or whether or not the BOE held an adequate hearing, the decisions of the BOE are final actions of the BOE and are reviewable by the STC. The motion, as renewed, is overruled.

CONCLUSION AND ORDER

The BOE’s decision is Affirmed. The TVM of the agricultural portion of the property is \$1,023,500 and the TVM of the commercial portion of the property is \$676,100 as of January 1, 2024.

APPLICATION FOR REVIEW

A party may file 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 of Missouri, 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 Montgomery County, and 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 the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED June 3rd, 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 6th, 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