STATE TAX COMMISSION OF MISSOURI

BYRON CONSTANCE TRUSTEE,	)	Appeal No. 23-32796
	)	Parcel/locator No: 26230200100000000
	)	
	)	
	)	
Complainant(s),	)	
	)	
v.	)	
	)	
PHIL LEVOTA, COUNTY EXECUTIVE,	)	
JACKSON COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Byron Constance, Trustee (Complainant) appeals the Jackson County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject commercial property on January 1, 2023, was $326,300. Complainant alleges overvaluation. Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The decision of the BOE is affirmed.[1]

Facts

The evidentiary hearing was originally scheduled for July 23, 2026. On that day, Complainant appeared by Bradley A. Constance. Respondent was represented by Eric A. Honea.

[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, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Respondent moved to dismiss the appeal for failure of Complainant to follow the terms of the Scheduling Order. Complainant admitted that it had not shared any information with Respondent. During the hearing, it was determined that the hearing was going to be continued until August 18, 2026, at 10:00 A.M. via Webex. An Order was issued by the Senior Hearing Officer on July 23, 2026 setting the continued hearing. Respondent timely appeared at the evidentiary hearing through counsel Eric A. Honea. At the hearing, Respondent offered Exhibits 1-5 and the written direct testimony of Mohamad Ainieh, all of which were received. Respondent and the BOE determined that the property is commercial, with a TVM as of January 1, 2023 of $326,300.

Exhibit Number	Description
1	Property Record Card
2	Reassessment Notice (Notice of Valuation)
3	Subject Photo
4	BOE Decision letter
5	Independence Office Sales Comps

Complainant did not appear. Complainant did not seek a continuance or otherwise communicate any intent to proceed with the appeal.

Complainant Did Not Prove Overvaluation

The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). 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. [2]

[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 decision of the BOE is affirmed. The TVM of the subject property as of January 1, 2023, is $326,300.

Application for Review

A party may file with the STC 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 Jackson 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 on August 20th, 2026

Todd D. Wilson
Senior Hearing Officer
State Tax Commission

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on August 21st, 2026.

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy M. Ingle
Legal Assistant