STATE TAX COMMISSION OF MISSOURI

CONRAD AMIROF,

Complainant,

v.

PHIL LEVOTA, COUNTY EXECUTIVE
JACKSON COUNTY, MISSOURI,

Respondent.

Appeal No. 25-300052 & 25-300053
Parcel No. 30523070900000000 &
30523071000000000

DECISION AND ORDER

Conrad Amirof (Complainant) appeals the Jackson County Board of Equalization's decision valuing the subject residential properties at $141,170 and $181,180 in appeals 25-300052 & 25-300053, respectively, as of January 1, 2025. Complainant alleges overvaluation with a legal argument of interpretation of the Assessment Notice. The BOE decision is affirmed.[1]

The evidentiary hearing was held on June 25, 2026, via Webex before Senior Hearing Officer Todd D. Wilson. Complainant, a licensed attorney in Missouri, appeared pro se. Respondent was represented by Eric 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.

FINDINGS OF FACT

1. The Subject Property. The subject properties consist of residential condominium units located at 3145 Broadway, Kansas City, Jackson County, Missouri. In appeal 25-300052, the condominium, Unit 709, is a 1 bedroom, 1 bath unit consisting of 871 square feet. In appeal 25-300053, the condominium, Unit 710, is a 2 bedroom, 2 bath unit consisting of 1,307 square feet. The parcel numbers are: 30523070900000000 and 30523071000000000, respectively.

2. Assessment and Valuation. Respondent determined that the subject property's True Value in Money (TVM) as of January 1, 2025, was $141,170 and 181,180, respectively. The BOE determined the subject property's TVM as of January 1, 2025, was the same as the value determined by the Respondent.

3. Complainant's Evidence. Complainant presented no evidence, and stated that his appeal is based on an interpretation of the language contained in the Reassessment Notice set out in full as follows:

A. Jackson County assessing officials shall calculate a baseline for 2025 residential assessments by:

i. Starting with the assessed values reflected in the 2022 Assessment Roll; then,
ii. Adding new construction or improvements that occurred in 2022; then,
iii. Increasing the assessments of all residential parcels by fifteen percent or by an amount that represents the true value in money of the parcels, whichever amount is less; then,
iv. Adding new construction or improvements that occurred in 2023 and 2024.

B. Jackson County assessing officials shall use this baseline, calculated in the manner described in paragraph A. above, when calculating the 2025 residential assessments and shall not enter an assessed valuation in the 2025 Assessment Roll for any parcel of subclass (1) real property, excluding increases due to new construction or improvements, that exceeds its true value in money, or a value that is more than a fifteen percent increase from its valuation as calculated in the manner described in paragraph A., whichever is less.

Complainant argues that the language of the Notice does not provide for an increase from the value determined for the property during the 2023-2024 valuation period to the 2025 valuation period. Complainant stated that upon reading Paragraph A, the maximum increase in value of residential property in Jackson County from 2022 to 2023-2024 is 15%. Complainant argues that there is no “escalation clause” which states that the 2023 value is then used to calculate the 2025 value.

Complainant’s argument is that the baseline as determined is the same for the 2023-2024 reassessment cycle as the 2025-2026 reassessment cycle, therefore, his value should remain the same in 2025 as it was in 2023 which is $122,760 and $170,280 for the properties, respectively. If Complainant’s argument is not accepted, he is not contesting the value of the property as determined by the Assessment Office and stipulates that value would be correct.

4. Respondent's Evidence. Respondent presented the following Exhibits in each of the appeals, all of which were received without objection:

Exhibit #	Description
1	2023 Reassessment Notice (Notice of Value)
2	2025 Reassessment Notice (Notice of Value)
3	Photo of Property
4	Property Record Card
5	System Comps
6	BOE Decision letter

Respondent presented the testimony of Daniel Gooden, a certified appraiser in the State of Missouri who works in the Assessment office of Jackson County. The testimony of Mr. Gooden is credible. The 2025 Reassessment Notice and Property Record Card (Exhibits 2 and 4 in each appeal, referred to by the witness as the Notice of Value and PRC), valued the property in 25-300052 at a TVM of $141,170 with an assessed value of $26,822 and in 25-300053 at a TVM of $181,170 with an assessed value of $34,424. The BOE accepted the TVM set by the Assessment Office in each appeal as shown on Exhibit 6. Mr. Gooden reviewed the value of the property, the comparable sales used by the CAMA system and reviewed sales of similar properties. All of this information and analysis supported the current value of the property. Mr. Gooden also testified that there was no new construction or improvements to the property.

5. Value. The TVM of the subject property as of January 1, 2025, was $141,170 for appeal 25-300052 and $181,180 for appeal 25-300053.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Sections 137.115.1; 137.115.5(1)(a). The TVM is "the fair market value of the property on the valuation date[.]" *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is "the price which the property would bring from a willing buyer when offered for sale by a willing seller." *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). "True value in money is defined in terms of value in exchange not value in use." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020) (internal quotation omitted). The TVM "is a function of [the property's] highest and best use[.]" *Snider*, 156 S.W.3d at 346. "Determining the true value in money is an issue of fact for the STC." *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

The TVM of a property is typically determined by the sales comparison approach, the income approach, or the cost approach. *Snider v. Casino Aztar/Aztar Missouri Gaming Corp.*, 156 S.W.3d at 346-48.

2. Evidence. 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). "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).

3. Complainant's Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence the property is overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE's valuation is presumptively correct. *Tibbs*, 599 S.W.3d at 7. The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the property." *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 v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (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").

Property owners are competent to testify to the reasonable fair market value of their property. *Cohen*, 251 S.W.3d at 348. However, if owner's testimony is based on "improper elements or an improper foundation[,]" it is not substantial and persuasive evidence rebutting the presumptively correct BOE value. *Id.* at 349.

4. Complainant Did Not Produce Substantial and Persuasive Evidence of Overvaluation.

Complainant contends that the following language, as set out in the 2025 Assessment Notice, which came directly from the Order of the STC dated May 22, 2025 does not provide for an increase in valuation from 2023-2024 to the 2025-2026 assessment cycle.

> A. Jackson County assessing officials shall calculate a baseline for 2025 residential assessments by:
> i. Starting with the assessed values reflected in the 2022 Assessment Roll; then,
> ii. Adding new construction or improvements that occurred in 2022; then,
> iii. Increasing the assessments of all residential parcels by fifteen percent or by an amount that represents the true value in money of the parcels, whichever amount is less; then,
> iv. Adding new construction or improvements that occurred in 2023 and 2024.
>
> B. Jackson County assessing officials shall use this baseline, calculated in the manner described in paragraph A. above, when calculating the 2025 residential assessments and shall not enter an assessed valuation in the 2025 Assessment Roll for any parcel of subclass (1) real property, excluding increases due to new construction or improvements, that exceeds its true value in money, or a value that is more than a fifteen percent increase from its valuation as calculated in the manner described in paragraph A., whichever is less.

Complainant argues that the language of the Notice sets a baseline of increase from 2022 to the 2023-2024 valuation period, but does not set out a mechanism to increase the 2023 valuation to the 2025 valuation. Complainant stated that upon reading Paragraph A, the maximum increase in value of residential property in Jackson County from 2022 to 2023-2024 is 15%. Complainant argues that there is no "escalation clause" which states that the 2023 value is then used to calculate the 2025 value, therefore, his value should remain the same in 2025 as it was in 2023 which is $122,760 and $170,280 for the properties, respectively.

If the excerpt contained only Paragraph A, Complainant would be correct. Paragraph B sets out that upon determining the baseline for the 2023, "officials shall use this baseline, calculated in the manner described in paragraph A above when calculating the 2025 residential assessments." Therefore, once a baseline value for 2023 is calculated using the procedure outlined in Paragraph A, that baseline is then substituted into the same formula with the new baseline to arrive at a value for 2025.

Complainant provided no evidence of value, stipulating that if his legal argument failed, he would stipulate to the value used by the Assessment Office. The lack of evidence relating to a recognized valuation method renders Complainant's proposed value speculative and unpersuasive. *See Cohen*, 251 S.W.3d at 349 (holding an opinion of value loses probative value when based on an improper foundation). Complainant did not produce substantial and persuasive evidence showing the BOE overvalued the subject property and "the value that should have been placed on the property." *Tibbs*, 599 S.W.3d at 7.

CONCLUSION AND ORDER

Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE decision is affirmed. The subject property as of January 1, 2025, in 25-300052 had a TVM of $141,170 with an assessed value of $26,822 and in 25-300053 had a TVM of $181,170 with an assessed value of $34,424.

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 Jackson 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 August 7th, 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 August 7th, 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