STATE TAX COMMISSION OF MISSOURI

STEVEN CHURCH,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 25-34004
v.	)	
	)	
ROBERT BOYER, ASSESSOR, JEFFERSON, COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

DECISION AND ORDER

Steven Church (Complainant) appealed the valuation of the subject personal property, specifically the 2023 Jeep Wrangler Utility 4D Rubicon 4xe 4WD 2.0L I4 Turbo/Electric Hybrid (2023 Jeep Wrangler), determined by Robert Boyer, Assessor, Jefferson County, Missouri (Respondent). Complainant appealed to the State Tax Commission (STC) after receiving notification of the valuation upon receiving the 2025 tax bill. Respondent determined the true value in money of the subject property to be $38,675 for the 2023 Jeep Wrangler. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. Respondent presented substantial and persuasive evidence to establish the true value in money of the subject property as of January 1, 2025.[1] Complainant participated in the hearing via Webex on April 23, 2026. Respondent was represented at the hearing by counsel, Floyd Norrick.

Subject Property.

The subject property is a 2023 Jeep Wrangler.

Respondent and BOE.

Respondent determined the trade-in value of the subject property on January 1, 2025, was $38,675 for the 2023 Jeep Wrangler. Respondent used the October, 2024 issue of the National Automobile Dealers' Association Official Used Car Guide or its successor publication pursuant to Section 137.115.9.

Complainant's Evidence.

Complainant stated during opening that he was represented by attorney Scott Sherman (Mr. Sherman). However, there was/is no entry of appearance or participation in this matter by Mr. Sherman. Complainant stated that Mr. Sherman has been his attorney for over ten years. Complainant requested to move forward with the hearing at the 1:50 mark of the recording. Complainant stated that he contacted St. Louis County in December of 2025 regarding paying personal property taxes for the 2023 Jeep Wrangler; however, Complainant began yelling once the Respondent made an objection based upon relevance. (10:00 mark) Complainant remarked, "that Bob should shut up and not interrupt." Complainant was asked not to raise the volume of his voice and to address parties

[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.

respectfully. Complainant responded by stating, “[T]hen we’re done. Thank you. We’ll pay our taxes and take it to the State. Thank you, we’re done.” Complainant then testified that the 2023 Jeep Wrangler had been assessed through several publications, including CNN, Fox News, and every law firm and that its value was $20,000. Respondent objected based upon hearsay and then Complainant disconnected from the virtual hearing via Webex.

Respondent's Evidence.

Respondent submitted the following exhibits without testimony:

Exhibit	Description	Ruling
1	Cover of J. D. Power Used Car Guide and pgs. 198 & 199 from October of 2024.	Admitted
2	J. D. Power vehicle information sheet as of October 1, 2024 corresponding to the 2023 Jeep Wrangler with the Complainant’s VIN	Admitted
3	County Record of Complainant’s Account Information Summary Report	Admitted

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").

Complainant Did Not Prove Overvaluation.

Complainant did not prove overvaluation because he did not introduce evidence or provide testimony of a substantial and persuasive nature. Furthermore, Complainant did not introduce evidence to support any basis that warrants modifying the appealed tax bill. The Hearing Officer recognizes the necessity of ensuring legal representatives (attorneys) be permitted to advocate for their client(s); however, there is no record of any such relationship in this case because the attorney never filed an Entry of Appearance. Consequently, Complainant's assertion of representation is not sufficient without an Entry of Appearance filed by the attorney in question.

The Respondent's exhibits are credible and provide substantial and persuasive evidence 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 2023 Jeep Wrangler as of January 1, 2025 was $38,675 with an assessed value of $12,890. *See Exhibits 1, 2, & 3.*

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 Jefferson 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 August 20, 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 August 21st, 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