



STATE TAX COMMISSION OF MISSOURI

CRYSTAL VANSCHOIACK,)
)
Complainant(s),)
) Appeal No. 24-51500
v.)
)
CINDY CARTER, ASSESSOR,)
CLINTON, COUNTY, MISSOURI,)
Respondent.)

DECISION AND ORDER

Crystal Vanschoiack (Complainant) appealed the valuation of the subject personal property, specifically the 2023 Buick Encore Utility 4D Preferred AWD 1.4L (Buick), determined by Cindy Carter, Assessor, Clinton County, Missouri (Respondent). Complainant appealed to the State Tax Commission (STC) after receiving notification of the valuation contained in the 2024 tax bill. Respondent determined the true value in money (TVM) of the subject property to be \$5,900. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. Respondent presented substantial and persuasive evidence to establish the TVM and assessed value of the subject property as of January 1, 2024.¹ Complainant did not appear

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.

at the hearing.

Subject Property.

The subject property is a 2023 Buick.

Respondent and BOE.

Respondent determined the TVM of the subject property on January 1, 2024, was \$5,900 for the 2023 Buick. *See Exhibit 1.*

Complainant's Evidence.

Complainant did not submit any evidence.

Respondent's Evidence.

Respondent submitted the following Exhibits:

Exhibit	Description	Ruling
1	Personal Property County Record	Admitted

Exhibit 1 that Respondent introduced indicates the TVM for the 2023 Buick is \$5,900. *See Exhibit 1.*

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. ...”.

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 submit any evidence and did not prove overvaluation. Complainant did not appear at the evidentiary hearing and produced no evidence to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means Complainant failed to meet the burden of proof.²

The Respondent's exhibit provided evidence that was substantial and persuasive in determining the assessed value of the subject property on the relevant date.

CONCLUSION AND ORDER

The TVM of the 2023 Buick as of January 1, 2024 was \$5,900 with an assessed value \$1,966.

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.

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).

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 Clinton 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 28, 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 September 4, 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