STATE TAX COMMISSION OF MISSOURI

AARON CHAMBERS,	)	
Complainant(s),	)	
	)	Appeal No. 25-44502
v.	)	
	)	
KENNETH MOHR, ASSESSOR,	)	
BOONE, COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Aaron Chambers (Complainant) appealed the valuation of the subject personal property, specifically the 2023 Toyota RAV4 Utility 4D XSE AWD I4 (2023 RAV4), determined by Kenneth Mohr, Assessor, Boone County, Missouri (Respondent). Complainant did not appeal to the Boone County Board of Equalization (BOE) but appealed directly to the State Tax Commission (STC) after receiving notification of the valuation upon receiving the 2025 tax bill. The Respondent determined the true value in money (TVIM) of the subject property to be $37,350 for the 2023 RAV4. Complainant claimed overvaluation but failed to produce substantial and persuasive evidence establishing overvaluation. Respondent presented substantial and persuasive evidence to establish the TVIM of the subject property as of January 1, 2025.[1] Complainant participated in the hearing via Webex. Respondent was represented at the hearing by counsel, Charles J. Dykhouse.

Subject Property.

The subject property is a 2023 RAV4.

Respondent and BOE.

Respondent determined the trade-in value of the subject property on January 1, 2025, was $37,350 for the 2023 RAV4. 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 when making its determination. The Board of Equalization did not consider this matter.

Complainant's Evidence.

Complainant testified that he lived in Moniteau County, Missouri during the year of 2024 and that the 2023 RAV4 was valued at $7,580 with a tax bill of $409.22. Complainant testified that he moved to Boone County, Missouri the following year and the value increased to $12,450 with a market value of $37,350. The tax bill also increased to $875.47. Complainant questioned why his assessed value would increase between counties as mileage accrued on the 2023 RAV4, which typically lessens the value of automobiles. Complainant further testified that he received a trade-in appraisal of $23,490 from a car

[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.

dealership and a private party sale valuation of $25,600 from the same source. The Respondent objected to these valuations based upon hearsay and the objection was sustained. Complainant testified he purchased the 2023 RAV4 in the year 2023 for $43,000. Complainant argues that the value should be lower after two and a half years of ownership and over 80,000 accrued miles. Complainant is perplexed at the discrepancy of value between Moniteau and Boone County and the increase in his tax bill, he considers this a 'red flag.'

Respondent's Evidence.

Respondent submitted the following Exhibits and rested their case without testimony:

Exhibit	Description	Ruling
1	J.D. Power Used Car Guide from October of 2024 with information of average trade in of 2023 RAV4	Admitted
2	Copy of RSMo 137.115	Judicial Notice
3	Copy of 12 CSR 30-3.001 thru 12 CSR 30-3.090	Judicial Notice
4	Certificate of Service of Respondent's Discovery Requests	Admitted
5	Copy of 880 S.W.2d 612	Judicial Notice

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 Failed to Prove Overvaluation.

Complainant's testimony and evidence failed to provide substantial and persuasive evidence of overvaluation of the 2023 RAV4 by the Respondent. The Complainant's main arguments rely upon the difference in valuations and tax bills between Moniteau and Boone County. The difference in both figures does not equate to substantial and persuasive proof that the Boone County Assessor's valuation is erroneous.

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CONCLUSION AND ORDER

The true value in money of the 2023 RAV4 as of January 1, 2025 was $37,350 with an assessed value of $12,448.

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 Boone 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 September 17th, 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 18th, 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