STATE TAX COMMISSION OF MISSOURI

ALAN GLOVER,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 25-63500
v.	)	
	)	
ANITA JAMES, ASSESSOR,	)	
KNOX COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Alan Glover (Complainant) appealed the valuation by Anita James, Assessor, Knox County, Missouri (Respondent) of 14 items of the subject personal property, specifically: (1) 1973 Ford F600, (2) 1974 Ford L800, (3) 1986 Ford C600, (4) 1986 Ford F600, (5) 1994 Chevy Kodiak, (6) 1995 International 3800 Bus, (7) 1996 Chevy Blazer, (8) 1997 Ford E-250 Cargo Van, (9) 1998 Chevy C2500, (10) 1998 Jeep Cherokee, (11) 2001 Chevy C7500, (12) 2005 Dodge Ram 1500, (13) 2006 Jeep Grand Cherokee and (14) 2010 Chevy Silverado 2500. Complainant appealed to the State Tax Commission (STC) after appealing to the County Board of Equalization (BOE). The BOE affirmed the Respondent's valuation of $86,000 (market value, or true value in money). Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. Complainant participated via Webex.

Subject Property.

The subject property is a (1) 1973 Ford F600, (2) 1974 Ford L800, (3) 1986 Ford C600, (4) 1986 Ford F600, (5) 1994 Chevy Kodiak, (6) 1995 International 3800 Bus, (7) 1996 Chevy Blazer, (8) 1997 Ford E-250 Cargo Van, (9) 1998 Chevy C2500, (10) 1998 Jeep Cherokee, (11) 2001 Chevy C7500, (12) 2005 Dodge Ram 1500, (13) 2006 Jeep Grand Cherokee and (14) 2010 Chevy Silverado 2500.

Respondent and BOE.

Respondent determined the collective value of all the Complainant's personal property on January 1, 2025, was $86,000. Respondent used the October, 2024 issue of Price Digest. The BOE affirmed the Respondent's total personal property valuation of $86,000.

Complainant's Evidence.

Complainant submitted the following Exhibits without objection:

Exhibit	Description	Ruling
A	Photos & Complainant remarks on 1973 Ford F600 Lime Truck with 10' Bed	Admitted
B	Photos & Complainant remarks on 1974 Ford L800 Grain Truck with 18' Bed	Admitted
C	Photos & Complainant remarks on 1986 Ford C600 Grain Truck with 18'Bed	Admitted
D	Photos & Complainant remarks on 1986 Ford F600 with 10' Dump Bed	Admitted
E	Photos & Complainant remarks on 1994 Chevy Kodiak 12' Flat Bed	Admitted
F	Photos & Complainant remarks on 1995 International 3800 Bus with 7.3 Diesel Engine	Admitted

G	Photos & Complainant remarks on 1996 Chevy Blazer	Admitted
H	Photos & Complainant remarks on 1997 Ford E-250 Cargo Van	Admitted
I	Photos & Complainant remarks on 1998 Chevy C2500 Utility Bed	Admitted
J	Photos & Complainant remarks on 1998 Jeep Cherokee	Admitted
K	Photos & Complainant remarks on 2001 Chevy C7500 with 25' Flat Bed	Admitted
L	Photos & Complainant remarks on 2005 Dodge Ram 1500 2WD	Admitted
M	Photos & Complainant remarks on 2006 Jeep Grand Cherokee	Admitted
N	Photos & Complainant remarks on 2010 Chevy Silverado 2500 4x4 Ext Cab	Admitted
O	Copy of Price Digest values as of October 1, 2024 for Exhibits C-N	Admitted
P	Typed Statement Prepared by Complainant and auction website selling personal property similar to Exhibit F and a copy of the purchase agreement for Exhibit K	Admitted

Complainant alleged a combined value of $32,000 for the subject property items. He testified that the tax burden on his personal property increased during the applicable tax cycle and sought clarity as to why this occurred. Complainant testified he became aware that Missouri law recommends utilizing valuations from the National Automobile Dealers Association (NADA) Publication and sought to find this information. Complainant testified that most of the Respondent's valuations seemed two to three times higher than the NADA valuations.

Complainant further testified that the assessed value is $1,643 for the 2006 Grand Cherokee from *Exhibit M* but that the NADA valuation was $700. Complainant also testified that the 2010 Chevy Silverado contained in *Exhibit N* has an assessed value of $3,882 but that the trade-in valuation was $6,098. The Complainant testified he could not locate a valuation on *Exhibit F* but did locate what similar models were demanding at auction and they were commanding anywhere from $2,000 to less than $1,000. *Exhibit P.*

Upon cross examination Complainant testified that he utilized several different sources to fond valuations, including auction websites, Kelly Blue Book and NADA.

Respondent's Evidence.

Respondent submitted the following Exhibits during the hearing:

Exhibit	Description	Ruling
1	County Record - Complainant's Declaration of Personal Property	Admitted
2	Price Digest Valuations	Admitted
3	Knox County Assessor Records	Admitted
4	Minutes from Complainant's BOE Hearing	Admitted
5	Minutes from Complainant's BOE Hearing	Admitted

Anita James (Mrs. James), Assessor of Knox County, testified that Respondent utilized the wholesale value from the October 1, 2024 Price Digest indicated for the subject personal property in dispute. *See Exhibit 1.* Mrs. James testified that the Respondent had formerly set the valuation of dated personal property at $100; however, that practice changed in 2024 because the Respondent acquired reliable valuations that applied to dated personal property and set the valuations accordingly. Mrs. James testified that the Respondent uses 'wholesale value' from Price Digest as the publication to set county-wide valuations on personal property. Mrs. James testified that using the same source to set the valuation of personal property, which is Price Digest in Knox County, ensures all taxpayers are treated consistently and fairly.

Mrs. James testified that the Complainant elected to make no entries concerning the condition or mileage of the personal property in question in *Exhibit 1.* Mrs. James testified that *Exhibit 2* provides that basis for determining the value of personal property. Similarly, *Exhibit 3* demonstrates that the Respondent applied Price Digest to the proper types of personal property. Mrs. James testified that *Exhibits 4 & 5* demonstrate that the BOE properly considered this matter.

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. …".

In this case, neither the Complainant nor the Respondent submitted the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication. Consequently, the hearing officer has considered the evidence that was submitted for the purpose of determining value.

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.

A presumption exists that the assessed value of property fixed by the Board of Equalization is correct. *Cohen v. Bushmeyer*, 251 S.W.3d 345 (Mo. Ct. App. 2008). This presumption applies to both real and personal property assessments made by county boards of equalization, as these boards have general jurisdiction over all taxation matters in the county and act judicially when exercising their powers. *State ex rel. Arnold v. McCune*, 252 S.W. 657 (Mo. 1923). The presumption is rebuttable, but only upon presentation of substantial and persuasive evidence that the valuation is erroneous. *Parker v. Doe Run Co.*, 553 S.W.3d 356 (Mo. Ct. App. 2018). The burden of proof rests on the taxpayer to overcome this presumption with controverting evidence. *Rinehart v. Bateman*, 363 S.W.3d 357 (Mo. Ct. App. 2012).

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.

The Complainant testified regarding different opinions of values on some of the personal property whose valuation is the basis of this appeal; however, the Complainant's argument fails. The Complainant did not provide documentary evidence for his opinions of value. The only support provided is his testimony, aside from auctions related to *Exhibit F* and a purchase agreement for the property in *Exhibit K*. The Complainant makes references to other valuation sources during his testimony but did not provide them during his proof. Consequently, the Hearing Officer is not certain if these other proposed values are appropriate to consider due to factors such as the timing of the valuation or the accuracy of the property being valued. As a result, Respondent did not provide substantial and persuasive evidence sufficient to rebut the presumption that the BOE's valuation is correct.

CONCLUSION AND ORDER

The TVIM of the 14 pieces of personal property that are the subject of this appeal is $86,000 as of January 1, 2025 with an assessed value of $28,663.

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 Knox 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 18, 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