STATE TAX COMMISSION OF MISSOURI

KALON GREEVES,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 25-72000
v.	)	
	)	
MELINDA JAMES, ASSESSOR,	)	
MONROE COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Kalon Greeves (Complainant) appealed the valuation of the subject personal property, specifically the 2015 Ram 1500 Crew Cab Laramie 4WD 3.0L V6 T-Diesel (Ram), determined by Melinda James, Assessor, Monroe 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 (TVIM) of the subject property to be $18,360 with a corresponding assessed value of $6,120. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. The Respondent produced substantial and persuasive evidence to affirm the Respondent's TVIM and assessed value of the subject property as of January 1, 2025.[1] Complainant did not attend the hearing.

Subject Property

The subject property is a 2015 Ram.

Complainant's Evidence

Complainant did not attend the hearing for this matter.

Respondent's Evidence

Respondent submitted the following Exhibit:

Exhibit	Description	Ruling
1	County Records related to the 2015 Ram	Admitted
2	2025 Tax Bill	Admitted

Melinda James (Assessor James), Assessor of Monroe County, testified that the Respondent utilized the wholesale valuation from Price Digest of $18,360 to determine the TVIM of the 2015 Ram. Assessor James also testified that 33.3% of the TVIM is $6,120, which is the assessed value for the 2015 Ram.

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.

[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.

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 attend or participate in this hearing. Therefore, the Complainant did not meet their burden and there is no basis to modify the TVIM of $18,360 or the assessed value of $6,120 determined by the Respondent.

CONCLUSION AND ORDER

The TVIM of the 2015 Ram was $18,360 as of January 1, 2025 with an assessed value of $6,120.

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 Monroe 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 15, 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