# STATE TAX COMMISSION OF MISSOURI

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| DIANA IVASIUK, | ) | |
| | ) | |
| Complainant, | ) | |
| | ) | Appeal No. 25-77500 |
| v. | ) | |
| | ) | |
| CHRISTOPHER WOOLERY, ASSESSOR, PETTIS COUNTY, MISSOURI, | ) | |
| | ) | |
| Respondent. | ) | |

**DECISION AND ORDER**

Diana Ivasiuk (Complainant) appealed the valuation of the subject personal property, specifically the 2013 Acura RDX (Acura), determined by Christopher Woolery, Assessor, Pettis 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 $10,563 for the 2013 Acura with an assessed value of $3,520. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. The Respondent produced substantial and persuasive evidence that the true value in money of the subject property as of January 1, 2025 was $10,563.[1] Complainant participated via Webex.

**Subject Property.**

The subject property is a 2013 Acura.

**Complainant's Evidence.**

Complainant submitted the following Exhibits:

| Exhibit | Description | Ruling |
|---|---|---|
| A | Written Summary Prepared by Complainant | Admitted |
| B | Photo of 2025 Tax Bill | Admitted |
| C | Collective Exhibit of 3 Photos, 1 of rear exterior, 2 of passenger side exterior | Admitted |
| D | Collective Exhibit of 4 Photos, 1 of interior rear driver side, 1 of interior rear passenger side, 1 of interior front passenger side, 1 of interior driver | Admitted |
| E | Collective Exhibit – 1 Photo of a page indicating an oil leak, 1 Photo of a "Check Charging System" dashboard indication light, and 1 Photo of an estimate for repairs from an auto service garage | Admitted |
| F | Photo of Odometer | Admitted |
| G | Screenshot of Carfax Vehicle History Report corresponding to the VIN # of the 2013 Acura | Admitted |
| H | Screenshot of a Kelly Blue Book valuation | Admitted |

[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.

Complainant testified that the Respondent's valuation exceeds the value of the subject property based upon the condition and mileage of the 2013 Acura and that the valuation should be $3,500. Complainant testified that the Acura had approximately 210,000 miles in January of 2025. Complainant further testified regarding several mechanical issues, including but not limited to: (1) an oil leak, (2) alternator issues, (3) transmission problems, and (4) a check engine light on the dashboard. Complainant submitted photos, a Kelly Blue Book valuation, and estimates for repairs to support her argument. Lastly, Complainant provided a Carfax history report that indicated a total loss due to theft without any notation concerning the condition.

**Respondent's Evidence.**

Respondent submitted the following Exhibits:

| Exhibit | Description | Ruling |
|---|---|---|
| 1 | Price Digest vehicle information as of October 1, 2024 corresponding to the 2013 Acura with the Complainant's VIN | Admitted |
| 2 | Research of prices in locale for same model vehicle as the 2013 Acura | Admitted |

Christopher Woolery (Mr. Woolery), Assessor of Pettis County, testified that Respondent utilized the wholesale value from the October 1, 2024 Price Digest indicated for the 2013 Acura and it was $10,563. *See Exhibit 1.* Mr. Woolery testified that the Respondent then divided the wholesale value of $10,563 by three and rounded down to calculate the assessed value of $3,520. *See Exhibit B & Exhibit 1.* Mr. Woolery testified that the Respondent utilizes mass appraisal and does not make individual appraisal adjustments of personal property because doing so would be unfair and create a preferential class of taxpayers (i.e. discriminate against taxpayers not receiving adjustments). He further testified that this policy applies to vehicles that have salvaged title. Mr. Woolery testified that the Respondent adopted this approach because they do not have the resources to assess personal property on an individual basis. Mr. Woolery testified that the prices of similar vehicles are priced higher than the Respondent's valuation in the relevant locale based upon his research contained in *Exhibit 2.* Mr. Woolery believes this analysis supports upholding the Respondent's valuation.

**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.

**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").

**The Complainant Did Not Prove Overvaluation.**

Complainant did not prove overvaluation based upon the condition and the mileage of the subject property because the Complainant's exhibits and testimony did not present substantial and persuasive evidence of overvaluation. For example, the repairs on the estimate contained in *Exhibit E* relate to repairs for normal wear and scheduled maintenance, such as an oil change, relacing tires, replacing the engine air filter and installing new brake pads and rotors. Also, the oil leak which Complainant testified and is notated in *Exhibit E* is not described in sufficient detail to determine the impact on the value of the 2013 Acura. Oil leak repairs have a wide range of potential costs and impact on value of vehicles; consequently, more information concerning the nature of the leak and repair is necessary to support lowering the valuation of the 2013 Acura. Additionally, *Exhibit G* indicates that the salvage title was due to the theft as opposed to destruction of the vehicle. Therefore, the theft of the 2013 Acura alone does not prove the value is diminished due to deteriorated conditions. Lastly, the Kelly Blue Book valuation in *Exhibit H* does not contain the make or model of the vehicle to which its valuation applies; therefore, this valuation is not persuasive.

Mr. Woolery's testimony and exhibits provide substantial and persuasive evidence as to the true value in money of the 2013 Acura. Mr. Woolery's testimony articulated the reasoning of the Respondent's reliance upon Price Digest wholesale valuations, consistent application of such valuations, and calculations of the assessed value derived from those valuations.

## CONCLUSION AND ORDER

The true value in money of the 2013 Acura as of January 1, 2025 was $10,563 with an assessed value of $3,520, rounded.

### 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 Pettis 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 27, 2026.
STATE TAX COMMISSION OF MISSOURI

Samuel Knapper
Hearing Officer

<u>Certificate of Service</u>

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on September 4th, 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