STATE TAX COMMISSION OF MISSOURI

SVETLANA KRYNYTSKYI,	)	
	)	
Complainant,	)	
	)	Appeal No. 25-77501
v.	)	
	)	
CHRISTOPHER WOOLERY, ASSESSOR, PETTIS COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

DECISION AND ORDER

Svetlana Krynytskyi (Complainant) appealed the valuation of the subject personal property, specifically the 2012 Toyota Prius (Prius), 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 $7,410 for the 2012 Prius with an assessed value of $2,470. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation. The Respondent produced substantial and persuasive evidence to uphold their valuation as of January 1, 2025 was $7,410.[1] Complainant participated via Webex.

[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.

Subject Property

The subject property is a 2012 Prius.

Complainant's Evidence

Complainant submitted the following Exhibits:

Exhibit	Description	Ruling
A	Pdf of 14 pages prepared by Complainant titled 'Toyota Prius'	Admitted

Complainant testified that the Respondent's valuation exceeds the value of the subject property based upon the condition and mileage of the 2012 Prius and that the valuation should be $2,900. Complainant testified that the Prius had approximately 200,000 miles in January of 2025. Complainant further testified regarding several condition issues, including but not limited to: (1) the front bumper area, (2) dings/scratches on doors, (3) seats not moving forward/backward, (4) center console unable to open/close, and (4) overall degradation of interior finish. Complainant included a Kelly Blus Book valuation contained on page 14 of *Exhibit A*. Complainant testified that she provided the information concerning the mileage and condition of the Prius and it provided an estimated valuation of $1,900 to $3,800.

Respondent's Evidence

Respondent submitted the following Exhibits:

Exhibit	Description	Ruling
1	Price Digest vehicle information as of September 1, 2024 corresponding to the 2012 Prius with the Complainant’s VIN	Admitted
2	County Tax Bill	Admitted
3	Price Digest vehicle information as of October 1, 2025 corresponding to the 2012 Prius with the Complainant’s VIN	Admitted

Christopher Woolery (Mr. Woolery), Assessor of Pettis County, testified that Respondent referred to the wholesale value from the October 1, 2024 Price Digest to begin determining the value for the 2012 Prius and it was $10,563. *See Exhibit 1.* Mr. Woolery noted that the market value had been increasing on the 2012 Prius and elected to freeze the value at a previous determination of market value instead of increasing the tax burden on an aging vehicle. The Respondent utilized a market value of $7,410 from a previous determination (utilizing Price Digest wholesale value) and divided by three to calculate the assessed value of $2,470. *See Exhibit 2.* 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 titles. Mr. Woolery testified that the Respondent adopted this approach because they do not have the resources to assess personal property on an individual basis.

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. The photos in *Exhibit A* corroborate the Complainant's testimony regarding the condition of the car; however, the Complainant's proof does not establish how the conditions cited in her testimony impact the value on the specific vehicle in dispute (2012 Prius).

Mr. Woolery's testimony and exhibits provide substantial and persuasive evidence as to the true value in money of the 2012 Prius. Mr. Woolery's submission of two consecutive years of *Price Digest* wholesale valuations for the 2012 Prius demonstrates that it is consistently valued at an amount larger than the Complainant's proposal of $2,900. Additionally, 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. Mr. Woolery also testified that the Respondent does not make adjustments based upon the condition or mileage of personal property; instead, the Respondent relies upon mass appraisal in order to treat all constituents similarly and avoid creating preferential classes of taxpayers.

CONCLUSION AND ORDER

The true value in money of the 2012 Prius as of January 1, 2025 was $7,410 with an assessed value of $2,470.

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 September 15th, 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