STATE TAX COMMISSION OF MISSOURI

ALEXANDER KENNEDY Complainant(s),	)	
v.	)	Appeal No. 23-35004 Parcel No. 48640033400003006
PHIL LEVOTA, COUNTY EXECUTIVE JACKSON COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Complainant, Alexander Kennedy, appeals the Jackson County Board of Equalization's (BOE) decision finding the true value in money (TVM) and, therefore, the Assessed value of his property on January 1, 2023. Complainant alleges only overvaluation.[1] For the reasons explained herein, the decision of the BOE is affirmed. The TVM is $51,750 and the Assessed value of the subject property is $9,832 as of January 1, 2023.

An Evidentiary Hearing was held on October 27, 2026, via WebEx. The Order scheduling the hearing was emailed to Complainant on August 24, 2026. Complainant

[1] Complainants 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, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

failed to appear and did not contact the Hearing Officer prior to the hearing to request a continuance. Respondent is represented by counsel, Mitchell Herrick. The evidentiary hearing was held before Todd D. Wilson, Senior Hearing Officer.

Respondent presented the following Exhibits, all of which were received:

Exhibit #	Description
1	Reassessment Notice (Notice of Value)
2	BOE Decision letter for $51,750
3	Property Record Card
4	System Comps
5	April 2022 MLS Listing

Respondent presented the testimony of Daniel Gooden, a certified appraiser in the State of Missouri who works in the Assessment office of Jackson County. The testimony of Mr. Gooden is credible. Mr. Gooden testified that the 2022 TVM of the property as shown by the Assessor's office records was $45,000, with an assessed value of $8,550. The Reassessment Notice (Exhibit 1, referred to by the witness as the Notice of Value), valued the property at a TVM of $106,180 with an assessed value of $20,174. The BOE reduced the TVM to $51,750 as shown on Exhibit 2. Mr. Gooden stated that this amount is consistent with the 15% limit for increase, and that the Assessment office currently shows the TVM and assessed value of the property at $51,750 and $9,832, respectively, in accordance with the STC Order. Mr. Gooden had reviewed the value of the property, the comparable sales used by the CAMA system and had pulled comparable sales for property in the area of the subject property from the MLS, all of which supported the current value of the property. Mr. Gooden also testified that there was no new construction or

improvements to the property. Mr. Gooden stated that the property was purchased by Complainant in March of 2022 for $115,000.

FINDINGS OF FACT

1. The Subject Property's 2022 Assessment.

The property had an assessed value on January 1, 2022, of $8,550, with a TVM of $45,000 and was classified as residential property.

2. The State Tax Commission's Order of August 6, 2024.

The Commission takes official notice of the fact that on August 6, 2024, the Commission issued an Order pursuant to its general supervisory duties vested in it by the constitution and statutes of the State of Missouri (hereafter "2024 Order.") The 2024 Order was directed to the Jackson County Executive, the Jackson County Board of Equalization, and the Jackson County Director of Assessment.

In its 2024 Order, the Commission ordered the Jackson County assessing officials to correct the 2023 Assessment Roll to reflect assessed valuations of all parcels of subclass (1) real property, excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less. The Commission further ordered that the assessed valuations for 2024 subclass (1) real property shall remain the same as the assessed valuations in the 2023 assessment roll, as corrected by the Order, excluding increases due to new construction or improvements.

3. Jackson County Assessing Officials' Refusal to Comply With The 2024 Order.

The Commission takes official notice of the fact that Jackson County assessing officials refused to comply with the 2024 Order.[2] Jackson County Assessing officials have now complied with the 2024 Order for this property.

4. Jackson County Assessing Officials' Failure to Comply With The Notice and Physical Inspection Requirements of Section 137.115 RSMo.

The Commission takes official notice of the fact that Jackson County Assessing Officials failed to comply with the notice and physical inspection requirements of Section 137.115 RSMo. In its Judgment entered on March 31, 2025 in *Gail McCann Beatty et al. v. State Tax Commission of Missouri*, Case No. 2416-CV25478, the Jackson County Circuit Court, at p. 33, found as follows:

> The Court finds from the evidence presented at trial that the Jackson County Petitioners improperly used some parcel by parcel reviews that were attenuated from the 2023 real property assessments; that Petitioners failed to comply with the requirements of physical inspection as set forth in section 137.115 as to certain Jackson County real property owners who were facing assessment increases of 15% or more ; that the Jackson County Petitioners failed to provide adequate notice to approximately 75% Jackson County real property owners who faced increases of 15% or more; that the Jackson County Petitioners sent notices to property owners about interior inspections which misstated the applicable law; that notices were sent out in a time frame in June, 2023, and that provided affected real property owners insufficient time to timely request an interior inspection or file appeals to the BOE. These errors compounded to create a 2023 Jackson County real property tax assessment which resulted in mistaken or erroneous assessments and taxes levied or paid in 2023. The Court further finds from the evidence presented at trial that the Commission acted upon substantial and competent evidence in determining that the errors had occurred in the 2023 real property assessment and did not act arbitrarily, capriciously or unreasonably in entering its Order.

[2] "Jackson County Petitioners refused to comply with the Order and filed the present lawsuit." March 31, 2025 Judgment, *Gail McCann Beatty et al. v. State Tax Commission of Missouri*, Case No. 2416-CV25478, Jackson County Circuit Court, at p. 17.

5. No New Construction Or Improvements.

The 2024 Order does not apply to other Jackson County appeals where such properties had new construction or improvements in 2022. The subject property did not have new construction or improvements in 2022.

6. Mathematical Computation.

The Commission takes official notice that the subject property's 2022 Assessed value $8,550, increased by 15%, equals $9,832 which is the amount set by the BOE and currently reflected for the property as currently shown on the Assessment Office of Jackson County's website.

CONCLUSIONS OF LAW

1. Assessment and Valuation.

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. Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Section 137.115.5(1)(a) RSMo.

2**. The 2024 Order is Valid and is Applicable to the Subject Property.**

The 2024 Order is a valid order, issued pursuant to the Commission's constitutional and statutory authority, and within its powers which are commensurate with its responsibility and designed to enforce the law and assure uniformity. *Cassilly v. Riney*, 576 S.W.2d 325 (Mo. banc 1979); *Cuivre River Electric, Inc. v. State Tax Commission of Missouri*, 769 S.W.2d 432, 435 (Mo. banc 1989).

The 2024 Order applies to all parcels of subclass (1) real property located in Jackson County. Subclass (1) real property is defined as residential property.[3]

CONCLUSION AND ORDER

The BOE decision is affirmed. The assessed value of the subject property as of January 1, 2023, was $9,832 with a TVM of $51,750.

Application for Review

A party may file 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 of Missouri, 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 Jackson County, and 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 the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

[3] Mo. Const. Art. X Section 4(a) and 4(b)(1).

SO ORDERED November 18, 2026.

STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
Senior 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 November 20, 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