STATE TAX COMMISSION OF MISSOURI

BYRDE L KING,	)	Appeal No. 25-44501
	)	Parcel: 12-708-00-02-006.00 01
	)	
	)	
	)	
Complainant(s),	)	
	)	
v.	)	
	)	
KENNETH MOHR, ASSESSOR,	)	
BOONE COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Byrde King (Ms. King) appeals the Boone County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject property on January 1, 2025, was $92,200 with an assessed value of $17,518. Ms. King claims the property is overvalued and proposes a nonspecific lesser value. Ms. King did not produce substantial and persuasive evidence establishing an alternative value. The BOE's decision is affirmed.[1]

Ms. King appeared *pro se*. Respondent was represented by Attorney Charles Dykhouse. Mr. Dykhouse stated in the Respondent's opening that the Respondent sought

[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.

to uphold the TVM of $92,200 as opposed to increasing the TVM. The evidentiary hearing was conducted on September 17, 2026, via WebEx.

FINDINGS OF FACT

1. Subject Property. The subject property is located at 3508 Greeley Dr., in Boone County, Missouri. The parcel number is 12-708-00-02-006.00 01.

2. Respondent and BOE. Respondent classified the subject property as residential and determined the TVM on January 1, 2025, was $92,200. The BOE classified the subject property as residential and independently determined the TVM on January 1, 2025, was $92,200.

3. Complainant's Evidence. Ms. King submitted the following exhibits without objection:

Exhibit	Description	Status
A	Complainant Estimates for Repairs	Objection based lack of foundation, Overruled & Admitted
B	Interrogatory Responses	Objection based upon not providing Respondent with notice of intent to use, Sustained and Not Admitted.

Ms. King testified that she believes her property is incorrectly assessed because the subject property is not 1,078 square feet and the Respondent utilized that measurement to calculate its proposed value. Ms. King testified that the proper square footage of the subject property is 1,048 square feet. Ms. King also argues that she has not improved the subject

property; therefore, the value should not increase without such improvements. Ms. King also argues that the subject property needs several repairs, including but not limited to: (1) a new roof is needed, (2) leaking windows, (3) leaking toilet, (4) subpar furnace and (5) new flooring is needed.

Ms. King also argues that many homes in the vicinity of the subject property were assessed at a lesser value than her property despite having more square footage. Ms. King testified that this information was presented to the Boone County BOE and they elected to maintain the Respondent's valuation. Ms. King testified regarding a property located at 3704 Rutledge Dr. and that property was valued at $81,100 with an assessed value of $15,409. Ms. King testified that 3704 Rutledge Dr. had 1,264 square feet, noting that this property has more square footage but is being assessed less than her property. Ms. King does not understand how her property is assessed at a greater value than properties that are larger. Ms. King testified that she compared the assessment of her property to assessments of other properties on the Respondent's website and the values were valid as of January 1, 2026, from the Respondent's website.

Respondent objected to Ms. King's use of comparative assessment to establish value of property because it is not a legally valid means to do so. The objection was sustained because comparing assessments of properties yields an unreliable basis of comparison, therefore such testimony is irrelevant. The basis is unreliable because each property's assessment on the Repsondent's website utilizes one of three approaches (i.e. sales comparison approach, income approach or cost to rebuild approach) and then makes market-based adjustments based on the conditions of the specific property being valued.

Consequently, using such assessments to establish a value of the subject property would allow unsubstantiated and inapplicable market-based adjustments to apply to the value of the subject property.

4. Respondent's Evidence. Respondent submitted the following Exhibits without objection:

Exhibit	Description	Status
1	Appraisal Report of Subject Property by Jessica Riles	Admitted

Respondent called Jessica Riales (Ms. Riales) as a witness, and she testified that she serves as a real estate appraiser for the Boone County Assessor's Office. Ms. Riales testified that she is a Missouri state-certified residential appraiser trainee and has been so for two years. Ms. Riales testifies that she prepared an appraisal report regarding the subject property that conforms to the Uniform Standards of Appraisal Practice (USPAP). Ms. Riales testified that she drafted the appraisal report with an effective date of value as of January 1, 2025, to formulate an opinion of fair market value for the subject property. Ms. Riales testified that she used the Total Appraisal software by Alamode to help create the appraisal report in *Exhibit 1.*

Ms. Riales testified that she investigated, researched and compiled data in her appraisal report to provide an estimate of value. Ms. Riales testified that she performed an exterior inspection of the home and holes in the siding, foam around some windows, and the roof showed age and wear. Ms. Riales testified that her appraisal report assumes the

interior condition of the subject property to have the same issues of deferred maintenance as the exterior. *See pg. 6 of Exhibit 1.* Ms. Riles testified that she rated the subject property's condition as C-5, meaning that the improvements on the property have experienced deferred maintenance and need significant repairs. Ms. Riales testified that the functional utility and overall livability is somewhat diminished, but the property remains usable and functional as a residence.

Ms. Riales testified that she calculated the dimensions of the subject property using county records and used that measurement of the exterior footprint of the subject property. Ms. Riales further testified that she rounded to the nearest foot and that methodology produced a calculation of 1,078 square feet of living space for the subject property. *See pg. 14 of Exhibit 1.* Ms. Riales testified that the discrepancy between Ms. King's claim of livable space (1,048 square feet) and her calculation (1,078 square feet) would not change the conclusion as to the value of the subject property.

Ms. Riales testified that she developed opinions of value using the sales comparison approach and the cost approach for the subject property and believes that the sales comparison approach yields the most accurate determination of value. Ms. Riales looked for sales from 2023 to 2025 in the targeted market area relevant to the subject property and selected sales based upon the timeliness of the sale and homes that were the most similar in size and age to the subject property. Ms. Riales testified that she made appropriate upward and downward adjustments based upon the conditions of the homes utilized in her appraisal report and also adjustments for the time of the sales using the Columbia Board of

Realtor statistics which found a 7.26% change in the residential real estate market from December of 2023 to December of 2024 (i.e. .16% monthly). *See pg. 3 of Exhibit 1.*

Ms. Riales testified that she made a final determination of $175,000 for the TVM of the subject property using the sales comparison approach. Ms. Riales testified that she determined a value of $159,960 using the cost approach of value. Ms. Riales testified that she then reconciled the values using the two approaches and determined the final opinion of value to be $175,000. *See pg. 3 of Exhibit 1.*

5. Value. The TVM of the subject property on January 1, 2025, was $92,200.

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. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. 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). The TVM is "the fair market value of the property on the valuation date[.]" *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is "the price which the property would bring from a willing buyer when offered for sale by a willing seller." *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). "True value in money is defined in terms of value in exchange not value in use." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020) (internal quotation omitted). "Determining the true value in

money is an issue of fact for the STC." *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

"For purposes of levying property taxes, the value of real property is typically determined using one or more of three generally accepted approaches." *Snider*, 156 S.W.3d at 346. The three generally accepted approaches are the cost approach, the income approach, and the comparable sales approach. *Id.* at 346-48. The STC has wide discretion in selecting the appropriate valuation method but "cannot base its decision on opinion evidence that fails to consider information that should have been considered under a particular valuation approach." *Id.*, at 348.

The comparable sales approach "is most appropriate when there is an active market for the type of property at issue such that sufficient data are available to make a comparative analysis." *Snider*, 156 S.W.3d at 348. For this reason, the comparable sales approach is typically used to value residential property. "The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties." *Id*. at 347-48 (internal quotation omitted). "Comparable sales consist of evidence of sales reasonably related in time and distance and involve land comparable in character." *Id*. at 348.

2. Evidence. "Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable." *Mo. Church of Scientology v. State Tax Comm'n*, 560 S.W.2d 837, 839 (Mo. banc 1977). 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). "It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). 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. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

"While contested administrative proceedings are not required to follow the 'technical rules of evidence,' the 'fundamental rules of evidence' applicable to civil cases also are applicable in such administrative hearings." *State Bd. of Healing Arts v. McDonagh,* 123 S.W.3d 146, 154. Hearsay is an out-of-court statement offered in evidence to prove the truth of the matter asserted. *Nettie's Flower Garden, Inc. v. SIS Inc.,* 869 S.W.2d 226, 229 (Mo.App. E.D.1993).

3. Complainant's Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE's valuation is presumptively correct. *Tibbs*, 599 S.W.3d at 7. The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the property." *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 v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (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").

4. Complainant Did Not Produce Substantial and Persuasive Evidence of Overvaluation. Ms. King relied upon comparing assessments to prove the value of the subject property. This type of valuation method is not legally recognized; consequently, it cannot provide a basis for TVM. Ms. King's other arguments of deferred maintenance and incorrect square footage were both directly addressed by the testimony of Ms. Riales. Additionally, the Respondent's TVM is substantially less than the market value determined by Ms. Riales.

The testimonial evidence offered by Ms. Riales on behalf of the Respondent was credible and provided substantial and persuasive proof to support the Respondent's determination of TVM at $92,200. Ms. Riales' testimony and *Exhibit 1* provide detailed explanations as to methodology, calculations, and information relied upon in the Respondent's calculation and determination of the TVM of the subject property.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2025, was $92,200.

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 Boone 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 November 18, 2026.

Samuel Knapper
Hearing Officer
State Tax Commission

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