



# STATE TAX COMMISSION OF MISSOURI

PATRICIA PACE )  
 )  
 Complainant(s), )  
 ) Appeal No. 22-30080  
v. )  
 )  
 GAIL McCANN BEATTY, )  
 ASSESSOR, )  
 JACKSON COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Patricia Pace Miller (Complainant) appealed valuation of the subject personal property determined by Gail McCann Beatty, Assessor, Jackson County, Missouri (Respondent). Complainant did not appeal to the Jackson County Board of Equalization (BOE), but appealed directly to the State Tax Commission (STC) after receiving first notification of the valuation upon receiving the 2022 tax bill. Complainant appealed on the grounds of overvaluation.<sup>1</sup> An evidentiary hearing was held by Webex on December 6, 2023. Complainant did not appear at the hearing or request that the hearing be rescheduled. Respondent was represented at the hearing by counsel, Jennifer Ware.

Complainant did not produce substantial and persuasive evidence to support the

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<sup>1</sup> 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.

asserted claim of overvaluation. The assessment of Respondent is affirmed.

### **Facts**

Complainant filed a Complaint for Review of Assessment of personal property. Respondent appraised Complainant's vehicle, a 2010 Infiniti FX Utility 4D AWD 3.5L V6, at \$8,925 using the J.D. Power Used Car Guide's average trade-in value for October 1, 2021.

### **Complainant Did Not Prove Overvaluation**

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). Complainant did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.<sup>2</sup>

### **CONCLUSION AND ORDER**

The assessment made by the Respondent is affirmed. The subject property was properly assessed at \$8,925 as of January 1, 2022, classified as personal property.

### **Application for Review**

A party may file with the State Tax Commission an application for review of this

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<sup>2</sup> For over 150 years, Missouri law has recognized the self-evident proposition that "if there be no evidence sufficient in law to make a prima facie case on this issue, plaintiff cannot be entitled to recover." *Callahan v. Warne*, 40 Mo. 131, 135 (Mo. 1867).

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 R.S.Mo. 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 R.S.Mo.

### **Disputed Taxes**

The Collector of Jackson 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 December 15, 2023.  
STATE TAX COMMISSION OF MISSOURI

Gregory Allsberry  
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 December 15, 2023, to:

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent, and County Collector.

Stacy Ingle  
Legal Assistant