

The Burden of Proof is on the Assessor

- **137.115. Real and personal property, assessment — classes of property, assessment**
- ...the **burden** of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal.

138.090. Meetings of board (first class counties). — There shall be no presumption that the assessor's valuation is correct.



JACKSON COUNTY
Assessment Department

Jackson County Courthouse
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(816) 881-3530
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June 05, 2023

RE: Estimate of 2023 Residential Value and Interior Inspection Notice

Parcel:

SiTUS:

Your real property has been reassessed as required by Missouri Statutes. Market value represents an estimate of value as of January 1, 2023. The final estimate of value will not be effective until the assessment roll is certified on July 1, 2023. If you disagree with the 2023 value stated below, you may request a review of that valuation online at <https://jacksongov.org/Government/Departments/Assessment>. You may also request a review by calling 1-877-895-9675.

2022 MARKET VALUE	2023 MARKET VALUE
\$140,000	\$256,810

The percent change from 2022 to 2023: 83.44 %

Reassessment of your property included an exterior physical inspection. You have the right to request an interior inspection if: (1) your value increased by 10% or more, (2) your home is not new construction and valued for the first time; and/or (3) you have not made improvements.

An interior inspection may be requested at <https://jacksongov.org/Government/Departments/Assessment> within thirty days. You may also request an interior inspection by calling 1-877-895-9675 within thirty days.



Frank White, Jr., County Executive

CHAPTER 20

ASSESSMENT AND TAXATION

2000. Changes in Assessed Valuation, Reports.

On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and the legislative auditor a report showing every real estate tax parcel classified "residential" with an increase in assessed valuation from the previous year in excess of 50% of the previous valuation or in excess of \$50,000, and every parcel classified "commercial" with an increase in assessed valuation from the previous year in excess of 50% of the previous year's valuation or in excess of \$100,000. The report need not include any parcel classified "agricultural" or assessed by the Missouri State Tax Commission as railroad or utility property. (Ord. 3913, Eff. 07/25/07)

2001. Exempt Property, Report.

On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and legislative auditor a report showing every real estate tax parcel with an assessed valuation in excess of \$50,000, which the director has determined to be exempt from ad valorem taxation pursuant to subsection (3), (4), or (5) of section 137.100, RSMo, or pursuant to section 137.101, RSMo. (Ord. 3913, Eff. 07/25/07)

2002. Physical Inspection, When Required.

Before the Director of Assessment may increase the assessed valuation of any parcel of subclass (1) real property (as such subclass is established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, RSMo (i.e., residential property)), by more than fifteen percent since the last reassessment, excluding increases due to new construction or improvements, the director shall conduct a physical inspection of such property. (Ord. 5267, Eff. 1/1/20)

2002.1 Physical Inspection, Notice.

If a physical inspection is required pursuant to this section, the Director of Assessment shall notify the property owner in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the director of a request for an interior physical inspection. (Ord. 5267, Eff. 1/1/20)

https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11_8_19_201911081421162092.pdf

2002.2 Physical Inspection, What Constitutes.

Except as otherwise provided in subsections 2002.4 and 2002.5, a physical inspection, if required by this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any

buildings or improvements on the property upon the timely request of the owner pursuant to this section. (Ord. 5267, Eff. 1/1/20)

2002.3 Physical Inspection, What Does Not Constitute.

Except as otherwise provided in subsection 2002.5, mere observation of the property via a drive-by inspection, or by viewing satellite imagery, photographs, or drone video footage, shall not be considered sufficient to constitute a physical inspection as required by this section. (Ord. 5267, Eff. 1/1/20)

2002.4 Physical Inspection, How Conducted.

If a physical inspection is required pursuant to this section, the Director of Assessment shall:

a. Attempt to visually inspect all sides of the exterior of any structure on the property. The Director of Assessment or the director's representative shall have authority to access upon the premises as set out in state law, to perform the exterior inspection, provided that if at any time during the performance of the exterior inspection the director or the director's representative is requested to leave the property by the owner or occupant of said property, the director or the director's representative shall promptly leave the property and complete the exterior inspection as provided in subsection 2002.5; and

b. Notify the owner of the property, both by leaving a notice on the premises at the time of the inspection and by mailing a notice to such owner, that the owner is entitled to an inspection of the interior of the property if the owner wishes to have such an interior inspection, and further notifying such owner of the process required to arrange for such an interior inspection. Said notice shall include the name, date, time, and extent of the exterior inspection and the telephone number of the Assessment Department. Notwithstanding any such request, an on-site interior inspection shall not be required if the director reasonably believes that performance of such an on-site interior inspection would be unsafe, in which case the director shall so notify the owner in writing and shall accept in lieu thereof interior photographs provided by the owner as evidence of the interior condition of the structure; and

c. During such inspection, possess or have electronic access to a copy of the property record card or other record from the Assessment Department, which lists the physical attributes of the property being inspected, and shall make and keep notes of the condition of the property and the structures located thereon, and record any variation from the information contained in the property record card for said parcel. (ord. 5267, Eff. 1/1/20)

https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11_8_19_201911081421162092.pdf

137.115 (11). If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

Did you receive a notice that they were going to conduct a physical inspection of your property before they did it?

Here is what the County's data of the physical inspection should include.

Section **138.060. Appeals from assessor's valuation, no presumption that valuation is correct, burden of proof in certain counties — erroneous assessments.** — 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county ... for any property whose assessed valuation increased at least fifteen percent from the previous assessment unless the increase is due to new construction or improvement, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section [137.115](#), the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section [137.115](#). In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section [137.115](#), **the property owner shall prevail on the appeal as a matter of law**

This is why the Sunshine Act request is so important. If they cannot prove they did a physical inspection according to the state law, then in any appeal, the property owner wins. Case over.



Beatty said the process of calculating the value of properties involves 'mass appraisal.'

"So a market area may have a thousand homes in it," Beatty said. "So what we do is called mass appraisal. The principles are the same. We still use market data, so we look at all of the sales, we break the county down into market areas, and then we compare them to the sales within those market areas."

All of that data gets placed into a computer program, which calculates the property assessment.

That is where some disagreements happen, and things can get contentious.

"It's not an exact science, sometimes just simply a single street can make the difference in and what the value is," Beatty said. "And so the appeals process is part of the whole reassessment process. And I think that's what people don't understand either."

Beatty told KMBC 9 Investigates that the burden of proof of what your property is worth falls on you.

She says it's up to the owner to prove their home isn't worth the amount of the assessment.

One way to do that, she says, is by documenting the condition of your home, especially on the inside.

"And all you need to do is bring in a few pictures, show us that you haven't updated your kitchen or updated the bathrooms, and then we can make an adjustment," she said.

[Click here](#) for more on the interview with Gail McCann Beatty.

<https://www.kmbc.com/article/jackson-county-missouri-property-tax-assesment-appeal-forums/44399693>

What is a Comparable Property?

- **137.115. Real and personal property, assessment — classes of property, assessment**
- **The comparable property was:**
 - **Sold between Jan 2, 2021 and Dec. 31, 2022.**
 - **Within 1 mile of your house.**
 - **Within 500 sq. ft in size to your house.**
 - **Resemble your property in age, floor plan, number of rooms and other relevant characteristics.**

SHARE THIS INFORMATION WITH YOUR REALTOR SO THEY CAN MAKE SOLID, COMP SALES THAT WILL STAND THE TEST BEFORE THE BOE.

137.115. Real and personal property, assessment — classes of property, assessment — physical inspection required, when, procedure — opt-out provision — mine property assessment. — 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section [137.078](#), the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. **The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year.** The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county.

Here is why the assessment data is frozen as of Jan 1, 2023, and all data from January 2, 2021 through December 31, 2022 is included during this assessment.