

**How to Make a  
Successful Tax Appeal to  
the Board of  
Equalization Hearing**

**Presented Aug 8, 2023**

**This is the worst  
assessment that Jackson  
County has ever  
endured.**

**But there are ways to  
come out OK.  
I will show you how.**



## Preston Smith

- 14 years a member of the Jackson County Board of Equalization, representing the Blue Springs School District.
- I have voted on more than 10,000 property tax appeals at the BOE.
- Last year I ran for County Executive.
- I have a graduate degree from UMKC in public administration, with a specialization in statistics.
- My wife and I have lived in Jackson County for 33 years.
- [pvsmith@sbcglobal.net](mailto:pvsmith@sbcglobal.net)

## Expectations for this Presentation

**I cannot *guarantee* you that if you appeal your tax assessment using the tips that I will tell you that you'll get everything you will want, but you **WILL** stand a much better chance at getting it.**

# DISCLAIMER

Nothing contained in this presentation is to be interpreted as legal advice. I am not an attorney. The information here is only my opinion based on my experience and the data that I have analyzed. This is for general educational information. Any actions that you take as a result of this presentation is solely on your own.

## RULES FOR THE NIGHT:

- You can type your questions into the chat box, but keep the questions relevant to the subject.
- Anybody who is disrespectful will be put in timeout, and if it continues, you'll be blocked.
- I'm doing this as a public service. I have no intention of running for any public office. I am not going to charge anything for these webinars. Many of you didn't vote for me and I won't hold that against you.

# Here's what the BOE is doing today

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BOARD of EQUALIZATION DOCKET

Hearing Location: 1300 Washington St.

Kansas City, MO 64106

Residential

Hearing Date: 8/7/2023

Hearing Time: 8:00AM

Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2023-304928	34-810-07-07-00-0-00-000	39	Value	at time of filing	Market Value	Result(s)	Board Vote
Attendance Waived: Y		CTL5, SDBS	438000	375000		Decision	V. E. Stoll
Basis of Appeal: Valuation Other:						No Show	F. Beasley
Exempt:						Reschedule	L. Allen
Situs Address		Appellant: BABBAR SHAWETA		Assessment		Stipulation	School
6121 NE UPPER WOOD RD		Representative:		Recommendation		Withdrawn	City
LEES SUMMIT						MOS 2022 Value	370000

Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2023-307014	34-910-04-12-00-0-00-000	39	Value	at time of filing	Market Value	Result(s)	Board Vote
Attendance Waived: Y		CTL5, SDBS	454000	350000		Decision	V. E. Stoll
Basis of Appeal: Valuation Other:						No Show	F. Beasley
Exempt:						Reschedule	L. Allen
Situs Address		Appellant: KNIGHT JOEL ANDREW & ANGELA KAYE TRUSTEE		Assessment		Stipulation	School
129 NE PARKS VIEW CT		Representative: Joel A Knight		Recommendation		Withdrawn	City
LEES SUMMIT						MOS 2022 Value	324000

Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2023-307393	34-940-09-04-00-0-00-000	39	Value	at time of filing	Market Value	Result(s)	Board Vote
Attendance Waived: Y		CTL5, SDBS	415000	410000		Decision	V. E. Stoll
Basis of Appeal: Valuation Other:						No Show	F. Beasley
Exempt:						Reschedule	L. Allen
Situs Address		Appellant: CRUMBAUGH JENNIFER FALK & KYLE ALLAN		Assessment		Stipulation	School
5709 NE MAYBROOK RD		Representative: Kyle Crumbaugh		Recommendation		Withdrawn	City
LEES SUMMIT						MOS 2022 Value	324000

Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2023-308481	34-820-10-15-00-0-00-000	39	Value	at time of filing	Market Value	Result(s)	Board Vote
Attendance Waived: Y		CTL5, SDBS	372000	300000		Decision	V. E. Stoll
Basis of Appeal: Valuation Other:						No Show	F. Beasley
Exempt:						Reschedule	L. Allen
Situs Address		Appellant: OBERBROECKLING DANNIE & MICHELLE		Assessment		Stipulation	School
6105 NE TURQUOISE CIR		Representative:		Recommendation		Withdrawn	City
LEES SUMMIT						MOS 2022 Value	278000

All these people are having their hearing and I bet they have no clue it happened.

I called these people, so this will not be the first they heard of this.

No, the BOE did not contact them to tell them their hearing was up. No contact afterwards.

# If you get a “Stipulation Agreement” in the Mail

- This is what the Assessor is doing to get the number of appeals settled fast. No negotiation. No meeting. Just take it or leave it.
- Odds are, this is not going to be the best deal you are going to get.
- They just do not want you going to the BOE. This has been the objective from the start—to keep the number of appeals down and to keep you away from the BOE.



# If you want to get out of a “Stipulation Agreement”

- Email Sean Smith, our County Legislator : [sesmith@jacksongov.org](mailto:sesmith@jacksongov.org)
- Include Parcel #, BOE Dispute #, date of Stipulation & state reason for rescinding.
- Also include: “I understand that by rescinding my Stipulation it is possible my valuation may be higher than what was agreed in the stipulation” - that’s just my request so I know folks understand that’s a possibility. Eases my conscience.
- I will do my best with each one and notify them when I get an affirmative response from BOE.

# What if Tyler Technologies wants to come out and measure your property?

- First, you don't have to let them on your property.
- Secondly, if they are asking this, that means they didn't do a full physical inspection during the last two years when they supposedly did it. Get on a recorded phone line and get them to admit this.
- Last, they should know your property better than you do. They have a small army of staff, aerial photography and who knows what else.

# State Law on Recording of Meetings with the County

- 610.020. Notice of meetings, when required — recording of meetings to be allowed, guidelines,  
(3). A public body shall allow for the recording by audiotape, videotape, or other electronic means of any open meeting.

# What if you don't get a full BOE hearing?

From the US Constitution

## AMENDMENT XIV

- Section 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States and of the state wherein they reside. No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States, **nor shall any state deprive any person of life, liberty or property without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws.**

If one taxpayer gets a BOE hearing and you don't, you are not getting equal protection under the law. (I think this could apply to how the Assessment Dept has done the informal appeals.)

# What if you don't get a full BOE hearing?

From the State Constitution Bill of Rights

Article I, Section 2. Promotion of general welfare—natural rights of persons—**equality under the law**—purpose of government.—That all constitutional government is intended to promote the general welfare of the people; that all persons have a natural right to life, liberty, the pursuit of happiness and the enjoyment of the gains of their own industry; that **all persons are** created equal and are **entitled to equal rights** and opportunity under the law; that to give security to these things is the principal office of government, and **that when government does not confer this security, it fails in its chief design.**

- Source: Const. of 1875, Art. II, Sec. 4.

# So if you do not get full access to the opportunity to appeal your taxes...

- Email the state Attorney General: [consumer.help@ago.mo.gov](mailto:consumer.help@ago.mo.gov)
- Email the State Tax Commission: [stc@stc.mo.gov](mailto:stc@stc.mo.gov)
- **Email the State Auditor:** [moaudit@auditor.mo.gov](mailto:moaudit@auditor.mo.gov)
- **Email the investigator at the State Auditors:** [Mary.Johnson@auditor.mo.gov](mailto:Mary.Johnson@auditor.mo.gov)
- File a complaint with the Jackson County Ethics Commission:  
[ohrcc@jacksongov.org](mailto:ohrcc@jacksongov.org)
- Document your complaint in an email to the Board of Equalization:  
[boardofequalization@jacksongov.org](mailto:boardofequalization@jacksongov.org)  
[ghoward@jacksongov.org](mailto:ghoward@jacksongov.org) The BOE Clerk

# Contact the State Tax Commission

- **Commissioners:**
- Gary Romine, Chairman [gary.romine@stc.mo.gov](mailto:gary.romine@stc.mo.gov) 573-751-1704
- Victor Callahan,  
Commissioner [victor.callahan@stc.mo.gov](mailto:victor.callahan@stc.mo.gov) 573-751-1703
- Debbi McGinnis,  
Commissioner [debbi.mcginis@stc.mo.gov](mailto:debbi.mcginis@stc.mo.gov) 573-751-3471

# Informal Appeals and BOE Hearing Officer

- The main purpose of these pre-BOE hearing meetings are to scare you and keep you from going to the BOE hearing. They want to force you into a deal that likely is not going to be as good as you'd get at the hearing. But if they offer your number, take it. The County Assessment Dept has to do a lot of work to prepare for a BOE hearing.
- These were fishing expeditions, especially when they ask, “**What improvements have you done to your property?**” Don't answer this. It will come back to haunt you because they will make a note of it. You can tell them that after spending \$30M on this assessment, they should know everything about my house.



# One more tip when you sign up for the BOE

There is a selection about appearing before the hearing and the default selection in some cases we have heard is to “**Decline to appear.**”

If you don't show, the BOE is going to rubber-stamp what the Assessor wants. The County says this is a reasonable thing to do if you want to go to the State Tax Commission.

If you made a mistake here, email the BOE at this address:

[boardofequalization@jacksongov.org](mailto:boardofequalization@jacksongov.org)

**So here are the steps you can do to fight this assessment**

# STEP 1

## **Get comparable sales data from a realtor.**

Until you know what the comparable sales numbers are for your house, you don't know if you should do anything about appealing.

An appraisal is the gold standard. If you can see that it will save you at least \$300 per year in taxes, then do it. The BOE recognizes appraisals big-time.

# But here is what you MUST tell the Appraiser:

- Only comparable sales between Jan 2, 2021 and Dec 31, 2022. *If any 2023 sales are included, you will not pay him.*
- The houses considered as comps must fit the state law used for the Board of Equalization.
- The value of your house needs to be as-of Jan 1, 2023, not as of today or when the appraisal is finished.

**So here are the steps you can do to fight this assessment**

## **STEP 2**

### **Gather Your Evidence**

Don't just sit back and wait for your appeal date to be set and THEN start collecting your evidence for your appeal.

Start on it right away. It will take some time to do it right and you don't have any idea when your BOE hearing is going to be scheduled.

# How to Use the Comp Sales Data

- Have at least **ONE** actual sales comp that is extremely similar to your property.
- Put this in a PDF format so it can be easily uploaded to the BOE portal. (If you have already filed some documents, you can add more under the “Secondary Documents” folder. You CANNOT delete items once you upload them.)
- (And you do have to upload ALL your data to the BOE at least **three** days before your first scheduled hearing.)

# A Realtor Who is Helping. What She Needs:

Mary Drake says: “Thank you for reaching out. As you can imagine I am overwhelmed with requests. I do work full time and need to keep doing so to support my family. I will get to your comps. Right now I am 5-7 days back logged. If you can send me an email at [Mary@BeginningsKC.com](mailto:Mary@BeginningsKC.com) with the following details:

- # of bedrooms/bathrooms
- Square footage finished
- Year built
- Floor plan: ranch, 2 story, split
- I will print and put you on the list.
- Thank you, Mary Drake
- REMAX Heritage

# 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.



# 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.

# Steps to Follow to Gather Data for your Appeal

- File a Sunshine Request for your Data.
- Verify your property's classification.
- Check everything on the notice, especially square footage and number of rooms
- Provide any ***Listings, Sale's contracts and/or Settlement statement***
- For Commercial Property, provide income and expense statements, rent rolls, leases and depreciation schedules (for the last three years)
- Owner occupied commercial property – any internal lease information

**137.115 Real and personal property assessment** – (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of disputed property, and resemble the disputed property in age, floor plan, number of rooms, and or relevant characteristics.

**1. Comparable # 1**

- a. Parcel #: 624203209000000000
  - i. Sold for 685,000 4/28/22
- b. Distance from disputed property: 23 miles
- c. Sqft: 3,963
  - i. +1,167 sqft
- d. Bedrooms: 6
  - i. +3 bedrooms
- e. Bathrooms: 5
  - i. + 2 baths

**2. Comparable # 2**

- a. Parcel #: 691000404000000000
  - i. Sold for 850,000 8/1/21
- b. Distance from disputed property: 23 miles
- c. Sqft: 7,748
  - i. +4,952 sqft
- d. Bedrooms: 5
  - i. + 2 bedrooms
- e. Bathrooms: 5
  - i. + 2 baths

**3. Comparable # 3**

- a. Parcel #: 6242023204000000000
  - i. Sold for 675,000 12/22/22
- b. Distance from disputed property: 23 miles
- c. Sqft: 3,324
  - i. + 528 sqft
- d. Bedrooms: 5
  - i. +2 bedrooms
- e. Bathrooms: 3.5
  - i. +0.5 baths

This person figured out that the sales comps that the County used to compare with his property were 23 miles away!!!

Not only that, they square footages were off by huge amounts, as was the number of bedrooms and bathrooms.

This is his summary of the County's information provided under the Sunshine act.

Yes, this actually happens and for the first time, we are seeing this.

Class: R

Card: 1 of

ADDRESS / NAME OF OWNER / PARCEL ID ##

TIFs			Exemptions			
TIF Name	First Yr	Last Yr	Code	Description	Start Date	End Year

Land Information						
Class	Code	Type	Size	Infl. Factors	Influence %	Value
R	Primary Site	SF				
Total Acres				Total		

3 Year Value History		
Year	Market Total	Assessed Total
2023	209,530	39,810
2022		
2021		

Assessment Information				
	Residential	Commercial	Agricultural	Total
<u>Market</u>		0	0	
Land		0	0	
Building		0	0	
Total		0	0	
<u>Assessed</u>		0	0	
Land		0	0	
Building		0	0	
Total		0	0	
New Con. Val		0	0	
Date Last Value Change Notice Sent:				
Last Reason for Change:				

Comparable Sales Summary						
Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
457301201000000000	02-MAY-22	185,000	1,652	03	1965	C+
457300703000000000	17-MAY-21	180,000	1,704	02	1959	C+
457300203000000000	16-OCT-20	155,000	1,559	18	1964	C
457300702000000000	18-MAY-20	178,000	1,332	03	1958	C
457301105000000000	19-APR-21	165,000	1,609	12	1963	C+

Sales/Ownership History					
Transfer Date	Price Type	Instrument No.	Deed Type	Grantor	Grantee

Only sales between 1/2/21 and 12/31/22 can be considered. The County chose two comp sales from 2020. Even though they might help your case, they can't count.



ADDRESS / NAME OF OWNER / PARCEL ID ##

Class: R

Card: 1 of 1

TIFs			Exemptions			
TIF Name	First Yr	Last Yr	Code	Description	Start Date	End Year

Land Information						
Class	Code	Type	Size	Infl. Factors	Influence %	Value
R	Primary Site	SF				
Total Acres				Total		

Assessment Information				
	Residential	Commercial	Agricultural	Total
<u>Market</u>		0	0	
Land		0	0	
Building		0	0	
Total		0	0	
<u>Assessed</u>		0	0	
Land		0	0	
Building		0	0	
Total		0	0	
New Con. Val		0	0	
Date Last Value Change Notice Sent:				
Last Reason for Change:				

3 Year Value History		
Year	Market Total	Assessed Total
2023	209,530	39,810
2022		
2021		

Comparable Sales Summary						
Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
457301201000000000	02-MAY-22	185,000	1,652	03	1965	C+
457300703000000000	17-MAY-21	180,000	1,704	02	1959	C+
457300203000000000	16-OCT-20	155,000	1,559	18	1964	C
457300702000000000	18-MAY-20	178,000	1,332	03	1958	C
457301105000000000	19-APR-21	165,000	1,609	12	1963	C+

Sales/Ownership History					
Transfer Date	Price Type	Instrument No.	Deed Type	Grantor	Grantee

Put the square footage and sale prices into a spreadsheet to get a cost per square foot.

	Sale Price	Sq Foot	\$/ Sq Ft
Subject	\$210,780	1,658	\$127.13
Comp #1	\$185,000	1,652	\$111.99
Comp #2	\$180,000	1,704	\$105.63
Comp #3	\$165,000	1,609	\$102.55
Avg/Comps	\$176,667	1655	\$106.75
If the Subject were at		\$106.75 sq/foot	
		1658	\$176,987

You get a value per square foot for the comps, then get an average.

This is likely the most effective way to do comps when you have an appeal before the BOE.

So just by using the County's own sales comps, this house should be on the books for \$176,987 based on \$106.75 average per sq ft sales.

It would make sense to put the actual sales price on the books, but in this case, the person over-paid for what the property was worth. The County says the value should be \$176,987

Class: R

Card: 1 of 1

TIFs		
TIF Name	First Yr	Last Yr

Exemptions			
Code	Description	Start Date	End Year

Land Information						
Class	Code	Type	Size	Infl. Factors	Influence %	Value
R	Primary Site	SF				
Total Acres: .09			Total			

Assessment Information				
	Residential	Commercial	Agricultural	Total
<b>Market</b>				
Land		0	0	
Building		0	0	
Total		0	0	
<b>Assessed</b>				
Land		0	0	
Building		0	0	
Total		0	0	
New Con. Val		0	0	
Date Last Value Change Notice Sent:				
Last Reason for Change: New Construction				

3 Year Value History		
Year	Market Total	Assessed Total
2023	212,510	40,377
2022		
2021		

Comparable Sales Summary						
Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
302402712000000000	14-JAN-21	242,000	1,433	05	1913	C
302401901000000000	14-SEP-22	290,000	1,510	06	1911	C
302400410000000000	01-JUN-22	292,000	1,633	06	1912	C
302402714000000000	09-SEP-20	258,962	1,172	06	1910	C
302401122000000000	30-SEP-22	200,000	1,353	06	1911	C

All of the comps were 3 bedroom houses and the subject house has only 2 bedrooms.

The last comp of the County was the worst—4 bedroom. When you look to see that the County put this on the books for, it was \$182,310—below the actual sale price.





# Example of Appeal Photos



# Do you have to have all your data in-hand before you appeal?

No. You have within 3 days of your hearing. It could take 2 YEARS to complete the hearings.

This is from the Jackson County BOE Policies and Procedures, 2022

5. Documentation supporting the opinion of value should be submitted to the office of the Board of Equalization at the time of filing of the application form for filing an appeal. Such supporting documentation is to be uploaded with the application at the time of filing the application, if at all possible. Additional information about what type of supporting documentation and what electronic formats can be submitted can be found on the board website. The board shall not consider assessed valuation of other property. Supporting documentation that is not filed electronically at least three days prior to the first scheduled hearing date will not be considered by the board absent extraordinary circumstances and for good cause shown.

<https://www.jacksongov.org/Government/Boards-Commissions/Board-of-Equalization/Board-of-Equalization-Appeals/BOE-Policies-Procedures?preview=637606664621736741>

# State Law to Requires Sales Comps

## 138.050. Rules to be observed.

138.100. Rules — hearings (first classification counties). — 1. The following rules shall be observed by such county boards of equalization:

- (1) They shall raise the valuation of all tracts or parcels of land and all tangible personal property as in their opinion have been returned below **their real value**; but, after the board has raised the valuation of such property, notice shall be given that said valuation of such property has been increased and a hearing shall be granted; such notice shall be in writing and shall be directed to the owner of the property or the person controlling the same, at his last address as shown by the records in the assessor's office, and shall describe the property **and the value** thereof as increased; such notice may be by personal service or by mail and if the address of such person or persons is unknown, notice may be given by publication in two newspapers published within the county; such notice shall be served, mailed or published at least five days prior to the date on which said hearing shall be held at which objections, if any, may be made against said increased assessment;

Here are the market values assigned by the Assessor in Frank White's neighborhood. As you can see, the range is huge.

DO NOT USE THIS DATA IN YOUR APPEAL



# DO NOT USE THIS DATA IN YOUR APPEAL

- NEVER USE THE COUNTY'S **MARKET VALUES** OR **ASSESSED VALUES** IN YOUR APPEAL.
- NEVER
- NEVER
- NEVER
- NEVER
- NEVER



# Why the BOE is Different from the Assessment Dept?

- The BOE is set up as independent under state law; the Assessment Dept has an appointed Assessor and hired Tyler Technologies. But I think now the BOE is more in bed with the County Administration than at any other time.
- The BOE is set up to be more fair and balanced than the Assessment Department. But I'm not sure it is working that way every time.
- They are separate departments with separate functions.
- In short, you should *expect* to fare better at the Board of Equalization than you ever could with the Assessment Department.

# How to Communicate with the BOE

- [boardofequalization@jacksongov.org](mailto:boardofequalization@jacksongov.org)
- [goward@jacksongov.org](mailto:goward@jacksongov.org).
- EMAIL THEM. That way you have a paper/electronic trail of what you communicated to them and hopefully they will answer back.
- DON'T CALL THEM. Whomever you are talking with on the other end of the line can tell you whatever pops into their mind at that moment. Is it true or not, who knows. Do they have the authority to tell you anything? Who knows?
- SHOW UP IN PERSON at 1300 Washington. It's a lot harder to blow off somebody standing in front of you.

# If You Have a BOE Hearing Scheduled but No Sunshine Request Yet

- Email the BOE and reschedule. [goward@jacksongov.org](mailto:goward@jacksongov.org). There are some indications that if you have requested Sunshine data that they are scheduling you for very fast BOE hearings.
- Based on the number the County has releases, there are more than 43,000 appeals pending. Each BOE hearing appeal takes about 7.5 minutes. At 9 hours a day for 5 days a week, it would take **29 months** to get through them all.



**So here are the steps you can do to fight this assessment**

**STEP 3**

## **Your Board of Equalization Hearing (from the County's website)**

### **What to Expect**

They will swear you in that you tell the truth, the whole truth and nothing but the truth.

The Board will give an introduction and call the docket to order. The Appellant will approach the Board as your appeal number, name, and situs/property address are called. All witness(es) testifying will be sworn-in.

The valuation hearing will proceed as follows: the Board will ask your opinion as to the fair market value of the appealed property. The Board will then ask the Assessment Department their opinion as to the fair market value of the appealed property.

If there is a difference in the opinion of value, each party will be given an opportunity to present evidence of their opinion. Our goal is to allow the Appellant the opportunity to share important facts and supporting evidence about the property. The Board does not adhere to legal rules of evidence, but please present your case in a concise manner. It is imperative that reasonable discussions are limited.

# At an Appeal

Condense your presentation to 3-5 minutes. NO MORE. Don't try to argue. Just present the facts from the evidence that you have. The BOE has thousands of cases—the faster you get through your case the better they are going to like it. Be professional. This is a semi/quasi court.

The Board will **not** consider evidence presented via electronic device at the scheduled hearing.

# What to Say at Your Appeal

- The first question you will be asked is, “*What do you think your property is worth?*” You need to have a firm number in your mind, backed up by the research that you have submitted.
- After you give your number, then you explain how you arrived at it:
- “The appraisal shows \$XXXXX.”
- “The comp sales that I have submitted show \$XXX,XXX”
- “And let me point out the problems with the County’s data....”

# What **NOT** to Say at Your Appeal

- “My neighbor’s house is just like mine and they’re on the tax rolls for half my value you have me assessed.” State law prohibits you from saying this in your appeal.
- “I can’t afford this tax bill.”
- “You’re probably going to vote against me anyway.”
- “You don’t understand how unique my house is. Let me explain.”

## BOE Hearings (conducted by telephone) 08-03-23

Meeting Date August 03, 2023

Meeting Type Board of Equalization

BOE Hearings are conducted by telephone.

### Time

08:00 AM - 05:00 PM [Add to Calendar](#)

### Location

You can access the hearing by dialing 888 398-2342, Access Code 8640172 (listen only mode)

Jackson County Office Building, 1300 Washington Street, Kansas City, 64106 [View Map](#)

### Related Information

 [BOE Hearing Docket 08-03-23](#) (PDF, 599KB)

DOWNLOAD ALL

Listen into a BOE hearing or two to get an idea of how the game is played.

Download the docket so you can hear the city and school district reps that are in your area. Check this docket every few days to make sure your appeal is not on there.

# Who is on the Board of Equalization?

- Chairman Ed Stoll, former Jackson County Administrator.



Nov 2015, Obama nominated him to be a judge on the US tax court. He received a hearing in 2016, but the Senate did not approve his nomination.

He votes with the County about 90% of the time.

# Who is on the Board of Equalization?

- Forestine Beasley, Vice Chair
- She is a commercial real estate broker at Greg Patterson & Assoc
- She is also best friends with County Assessor Gail McCain Beatty.
- She votes with the County about 95% of the time



# Who is on the Board of Equalization?

- Lauren Allen—appointed to the BOE in February 2023.
- An attorney with the Housing Authority of KCMO.
- She rarely attends the hearings, but when she does, she votes with the County.





# Who is on the Board of Equalization?

- Then each school district and city appoint a member. They may or may not attend your hearing. But for now, these two people are driving the hearings.
- There are no rules against you contacting them before your hearing and giving them your case. In fact, by you contacting them, that may spur them onto asking questions to help you or to even attend.
- Contact the city/school district for emails/phones for whom represents them on the BOE.
- The most number of people to hear your appeal would be 5.
- The fewest number to hear your appeal would be 3.

The BOE says they will notify you 7-10 days before your hearing. The website says they still will do this by post card. Guess what—post cards get lost in the mail.

Immediately, when you get that notice, download the entire docket for the day so you will be able to see where you fall in the order when they call you. Otherwise, you could be sitting on a phone call for 4 or more hours.

Also, the BOE should send you ALL the evidence that the Assessment Dept plans to present against you. If you don't get it, email the BOE to get it.

# **How to Win an Appeal using the Physical Inspection Argument**

NOTE: DON'T MAKE THIS YOUR PLAN A OR PLAN B.

THIS IS A PLAN C WHEN YOU HAVE WEAK SALES COMPS  
AND NO REPAIRS BUT YOU WANT TO FIGHT THEM.

## Parcel Inventory Review Phase

### Residential Parcel Inventory Review Services

The methodology for collection, organization, workflow, public relation aspects, and compilation of such information should not be taken lightly. The vast experience, quality, consistency, and thoroughness of our process are what set Tyler apart from all other vendors.

Tyler's Field Data Collection and Quality Control processes have been internally developed and rigorously field-tested on tens of millions of parcels. Our approach will ensure a trained mass appraiser will collect objective data. To serve the County's requirements, we will implement a phased data collection and compilation effort. Our intention is to not only provide the refined characteristic information to the County, but also tools to aid the ongoing maintenance, collection, upkeep, quality control, and evolution of this information.

The onsite physical field inspection phase of the project will involve field data collectors gathering sketch information, interviewing property owners, collecting interior and exterior improvement information, and confirming prior information that has been collected. Prior to the start of this phase, property record cards (PRCs) or a digital entry point, will be created containing characteristic information from the existing database. Tyler will utilize its partner's, Data Cloud Solutions, Mobile Assessor application to build user defined fields (UDFs) for property characteristics critical to the valuation process that may be missing or need further delineation from the current database and application setup utilized in the County. Tyler's



Exhibit D

solution includes license costs for the additional user accounts necessary to supplement the County's existing Mobile Assessor solution. Tyler will undertake the following actions during the onsite physical inspection phase:

1. Through the Director of Assessment, Tyler will provide written notification to the Jackson County Sheriff's Department, and any other applicable law enforcement agencies, of the dates and times that fieldwork will be conducted in specific neighborhoods. This notification will be provided at least seven (7) days prior to the time that the work is to be performed.

Here is what Tyler agreed to do for physical inspections. This from the Tyler contract with the County.

1. Gathering sketch Information.
2. Interviewing property owners
3. Collecting interior and exterior improvement information
4. Confirming prior information collected

RE: PUBLIC RECORDS REQUEST of July 19, 2023, Reference # R003396-071923

Dear Principal Owner Preston Smith,

Jackson County received a Missouri Sunshine Law request from you on July 19, 2023. Your request mentioned:

**“Through the Director of Assessment, Tyler Technologies has provided written notice to the Jackson County Sheriff's Department with times and dates when fieldwork will be conducted in specific neighborhoods as part of the reassessment process. Notification was supposed to be provided at least 7 days prior to the time that work was to be performed. The dates that I am requesting for start July 1, 2021 and continue to the present. Please provide electronic copies of all the written notices that your department have received.”**

Jackson County Sheriff's Office has reviewed its files and has determined there are no responsive documents to your request.

If you have any questions or wish to discuss this further, you may contact my office at 816-541-8017.

Sincerely,

Ryan Harger  
Records Custodian  
Sheriff's Office

---

In the Tyler Technologies contract, they agreed to send the County Sheriff each week a notice of every neighborhood they would have field inspectors working. I asked the County Sheriff to provide me copies of all those notices, under the Sunshine Act. The Sheriff said there were none.

## 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)

For the in-person appeals, print off these pages and show them as part of your appeal.

[https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11\\_8\\_19\\_201911081421162092.pdf](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](https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11%208%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, based on the state law.



**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**

## Reasons Why it is Unlikely that the County/Tyler Technologies Physically Inspected ALL Parcels in the County

1. There are too many mistakes and valuations that are so completely wrong. They also missed many improvements/additions that people made to their houses.
2. Apparently, there was a team of 10 persons assigned to do this work. That would mean each person would have to inspect 30,000 parcels within 18 months (July 2021 to Dec 2022) That would be 1,666 parcels a month or 83 inspections per day, or **10.4 inspections per hour**. County assessors have told me that to do one physical inspection properly would take at least 30 minutes.
3. When we see the Sunshine requests, there are no notes and nothing that indicates they were physically on properties.

## Here is an example of what to say to make the physical inspections the focus of your BOE appeal

*“I made an Open Records request for all physical inspection data associated with my property. The County sent only a photo, taken from the street. No other information. Based on the contract with Tyler Technologies, I should have received sketches. I should have been interviewed. There should have been notes on the Property Record Card about the exterior of my property. And information on the Property Record Card should have been verified, but I have found errors on square footage and number of rooms.*

*“Before the physical inspection, I should have received a notice that it was going to be done, and also a notice after it was done. I did not receive either.*

*“Therefore, unless the County today presents clear and convincing evidence that they performed a complete physical inspection based on the state law and County ordinances, I ask that any increase above 15% be nullified. And based on state law 138.060, if the Assessor cannot provide sufficient evidence that a physical inspection was done according to state law, the property owner shall prevail on the appeal as a matter of law.”*

## BOARD of EQUALIZATION DOCKET

Hearing Location: Historic Truman Courthouse

112 W Lexington Avenue, 2nd Floor Large Meeting Room

Independence, MO 64055

Reschedule Residential  
Reschedule Commercial

Example of the BOE docket. Be sure to request this when your case is scheduled so you can see where you are scheduled in the list.

Hearing Date: 9/30/2021

Hearing Time: 9:00 AM

<u>Appeal No.</u>	<u>Parcel No.</u>	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2021-05884	38-720-05-04-00-0-00-000	66	<u>Value</u>	<u>at time of filing</u>	<u>Market Value</u>	<u>Result(s)</u>	<u>Board Vote</u>
<b>Basis of Appeal: Valuation, Discrimination, Other</b>		CTOG, SDOG	2760000	2300000		__ Decision	J. B. Boyd __
Attendance: yes						__ No Show	F. Beasley __
LND: 2257 - CONVENIENCE STORE		Exempt: None				__ Reschedule	V. E. Stoll __
<u>Situs Address</u>		<u>Appellant:</u> QUIKTRIP CORPORATION		<u>Assessment</u>		__ Stipulation	School __
309 S BROADWAY ST, OAK GROVE, MO 64075		<u>Representative:</u> Tax Value Specialists		<u>Recommendation</u>		__ Withdrawn	City __
						__ MOS	2020 Value 2400000

<u>Appeal No.</u>	<u>Parcel No.</u>	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2021-06447	38-900-46-12-00-0-00-000	123	<u>Value</u>	<u>at time of filing</u>	<u>Market Value</u>	<u>Result(s)</u>	<u>Board Vote</u>
Basis of Appeal: Valuation		<b>CTOG, SDGV</b>	188000	125000		__ Decision	J. B. Boyd __
<b>Attendance: yes</b>						__ No Show	F. Beasley __
LND:		Exempt:				__ Reschedule	V. E. Stoll __
<u>Situs Address</u>		<u>Appellant:</u> JASON MOORE		<u>Assessment</u>		__ Stipulation	School __
1204 SW 9TH STREET OAK GROVE, MO 64075		<u>Representative:</u>		<u>Recommendation</u>		__ Withdrawn	City __
						__ MOS	2020 Value 179444

<u>Appeal No.</u>	<u>Parcel No.</u>	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2021-04605	41-700-01-02-00-0-00-000	71	<u>Value</u>	<u>at time of filing</u>	<u>Market Value</u>	<u>Result(s)</u>	<u>Board Vote</u>
Basis of Appeal: Valuation		CTUN, SDGV	15684	15684		__ Decision	J. B. Boyd __
Attendance: yes						__ No Show	F. Beasley __
LND: 4120 - AG HOMESITE		Exempt: None				__ Reschedule	V. E. Stoll __
<u>Situs Address</u>		<u>Appellant:</u> MYERS VIRGIL D		<u>Assessment</u>		__ Stipulation	School __
7502 S ARNETT RD, UNINCORPORATED, MO 64029		<u>Representative:</u>		<u>Recommendation</u>		__ Withdrawn	City __
						__ MOS	2020 Value 15684

<u>Appeal No.</u>	<u>Parcel No.</u>	TCA	Begin Mrkt	Owner or Agent Value	Board Final		
BOE2021-03615	62-640-07-13-00-0-00-000	49	<u>Value</u>	<u>at time of filing</u>	<u>Market Value</u>	<u>Result(s)</u>	<u>Board Vote</u>
Basis of Appeal: Valuation		CTLS, SDLS	168000	77590		__ Decision	J. B. Boyd __
Attendance: yes						__ No Show	F. Beasley __
LND: 1110 - SF RESIDENCE		Exempt: None				__ Reschedule	V. E. Stoll __
<u>Situs Address</u>		<u>Appellant:</u> NICHOLS ELIZABETH L		<u>Assessment</u>		__ Stipulation	School __
1041 SW TWIN CREEK DR, LEES SUMMIT, MO 64081		<u>Representative:</u>		<u>Recommendation</u>		__ Withdrawn	City __
						__ MOS	2020 Value 160277

Here are the areas that the BOE will allow you to address.

These codes tell you what city and school district is voting on this appeal.  
CT=City  
SD=School District

Has Docs:

Stip Status:

**APPROVED**

VKK  
4/3/20



BOE2019-11282 2018mv-

Parcel: 35-410-16-05-00-0-00-000 Sold 2019

Region: NWBS NBHD: 7021 Sub Division: STONE CANYON

Address: 22501 E 43RD ST CT S Tax Payer docs, Photo

City: INDEPENDENCE

Zip: 64015

Stories: 1

Improved SQFT: 2417

Bsmt Finished SQFT:

Additional SQFT: 1757

Bedrooms: 3

Bathrooms: 2.1

Year Built: 2015

Lot Size: 13268 SQFT

Taxpayer Asserted Value: \$

2019 Market Value: \$535524

Recommended Value: \$ 479,900

Notes:

Sold 2019

Tax Rep:

The docket case cover sheet from the County. Be sure to request these because sometimes there are notes on them from the Assessment staff.

## Residential 360 Property View

22501 E 43rd Street Court, Blue Springs, Missouri 64015

Listing

**22501 E 43rd Street Court Blue Springs, Missouri 64015**  
 MLS#: **2184731** Status: **Sold** County: **Jackson** L Price: **\$469,900**  
 Area: **207 - Blue Springs Buckner Oak Grove Grain Valley** S Price: **\$479,900**



Sub: **Stone Canyon - The Estates** Type: **Single** CDOM: **14**  
 Bed: **4** Full Bath: **4** Half Bth: **1** DOM: **14**  
 Above Grade Fin: **2417** Source: **Public Record** Total SF: **4174**  
 Below Grade Fin: **1757** Source: **Public Record** Source: **3-5 Years**  
 Lsz: **13268** Yr Blt: **2015** Age: **3-5 Years**  
 Lgl: **Stone Canyon - Lot 10**  
 FP: **Y** RP: **N** CA: **Y** Gar: **Y** Brk ID: **KW03**  
 Acr: **Y** Bsm: **Y** Agt ID: **JAMESF**

## General Information

Floor Plan: **Ranch** Style: **Traditional**  
 Construct: **Brick & Frame** Roof: **Composition**  
 Garage: **4/Attached** Bsmnt: **Walk Out**  
 Dining: **Kit/Dining Combo** Lake:   
 Lot Desc: **Adjoin Golf Course, Cul-De-Sac** Utility: **Main Level**  
 Elem: **James Lewis** Middle: **Brittany Hill**  
 Senior: **Blue Springs** District: **Blue Springs**  
 Fireplace: **3/Basement, Family Room, Master Bedroom**  
 Oth Rms: **Family Room, Main Floor BR, Recreation Room**

## Listing Office Information

Show: **Call Co-op, Combo Lockbox, Occupied** L Type: **ER** List Dt: **08/24/2019**  
 Poss:  Ofc Ph: **816-452-4200** Exp Dt: **11/30/2019**  
 LO: **Keller Williams Northland Prts** Ofc Ext:   
 LA: **Jim Fussell** Agt Ph: **816-401-3716** Ofc Fax: **816-326-3600**  
 Agt Email: **jimfussell@kw.com**  
 LA2:  Agt Ph:  SAC: **0**  
 LA Cap: **Designated Agent** Co-op: **913-451-7469** BAC: **2.5**  
 Builder:  Pho: **2.5** TBC: **2.5**  
 Inet: **All** Bonus:  XD: **Gross Sale Price**

## Remarks &amp; Directions

Warm/inviting home with touches of elegance throughout! Custom-designed with so many upgrades you aren't having to pay for. \$550,000 appraisal completed July, 2019. Open floor plan with so much natural light. Marvelous kitchen. Master Suite so inviting with over-size closet with Marble Island. The basement is an entertainers dream with bar and living area that are second to none!! Surround sound, fireplace, walkout, etc. Out door living spaces include covered deck, patio, fire pit looking out over the 13th green.

Dir: **I 70 Exit NW R D Mize Rd. North to S White Sands Court, turn left. Right onto S Stone Canyon Drive. Left onto E 43rd St Ct S. Home is on the left.**

Add Rmk: **Barnwood trim on fireplace comes from family farm in Northwest, MO. Bricks bordering concrete areas come from family homestead. Buyer/Buyer's agent to verify all information. Inspectors/Appraisers call Peggy Vanderheiden to schedule at 816-268-6007 or p.vanderheiden@kw.com. OPEN HOUSE 9/7 11am-1pm**

## Room Information

Rm	Size	Features	Rm	Size	Features
MBR		1 Carpet, Cathedral/Vaulted Ceiling, Ceiling Fan, Fireplace	BR2	11X12	1 Carpet, Ceiling Fan, Shades/Blinds
BR3	11X12	1 Carpet, Ceiling Fan, Shades/Blinds	KIT	15X16	1 Hardwood, Kitchen Island, Pantry, Solid Surface Counter
DIN	11X14	1 Hardwood	GRT		1 Ceiling Fan, Fireplace, Hardwood
MBT	15X18	1 Ceramic Tiles, Double Vanity, Fireplace, Marble	MBT	12X9	1 Ceramic Tiles, Shower Over Tub
BH3	5X5	1 Ceramic Tiles	FAM	28X30	B Carpet, Ceiling Fan, Fireplace
EXR		B All Carpet	KT2	11X15	B Ceramic Tiles, Granite Counter, Wet Bar
BF4	B		BR4	10X11	B
LIV	18X20	1	BF2	11X11	1

## Additional Information

Flood Pln: **No** Exclude: **Walls R:** Ownrshp: **Private** REO: **N**  
 Ceiling R:  Walls R:  Other R:  Phone:   
 Owners: **Central Electric City/Public** City Limits: **Central Electric City/Public**  
 Heating:  Cooling:  Sewer:   
 Water:  Warrant:   
 Interior: **Kitchen Island, Painted Cabinets, Pantry, Partial Carpeting, Wet Bar, Wood Floor**  
 Exterior: **Deck- Covered, Firepit, Patio, Patio- Covered**  
 Equip: **Ceiling Fan(s), Custom Cabinets**  
 HOA Ind: **Golf**  
 Amities: **Golf, Putting Green**

## Financial Information

Will Sell: **Cash, Conventional, FHA, VA** HOA: **\$415/YR** Deposit: **Continental Title**  
 Tax: **\$7,072** Spc Tax: **\$0** Ttl Tax: **\$7,072** Tax Com:

## Status Change Information

## Residential 360 Property View

21121 E 50th Terrace, Blue Springs, Missouri 64015

Listing

**21121 E 50th Terrace Blue Springs, Missouri 64015**  
 MLS#: **2104037** Status: **Sold** County: **Jackson** L Price: **\$232,500**  
 Area: **207 - Blue Springs Buckner Oak Grove Grain Valley** S Price: **\$235,500**



Sub: **Brittany Ridge** Type: **Single** CDOM: **11**  
 Bed: **3** Full Bath: **2** Half Bth: **1** DOM: **11**  
 Above Grade Fin:  Source:  Total SF:   
 Below Grade Fin:  Source:  Source:   
 Lsz:  Yr Blt:  Age: **11-15 Years**  
 Lgl: **BRITTANY RIDGE 3RD PLAT LOT 119**  
 FP: **Y** RP: **N** CA: **Y** Gar: **Y** Brk ID: **PRKC**  
 Acr:  Bsm: **Y** Agt ID: **BRICHOUS**

## General Information

Floor Plan: **2 Stories, Side/Side Split** Style: **Traditional**  
 Construct: **Stone Veneer, Wood Siding** Roof: **Composition**  
 Garage: **2/Off Street, Front Entry** Bsmnt: **Full, Inside Entrance, Stubbed for Bath**  
 Dining: **Formal Dining** Lake:   
 Lot Desc:  Utility: **Bedroom Level**  
 Elem: **John Nowlin** Middle: **Paul Kinder**  
 Senior: **Blue Springs** District: **Blue Springs**  
 Fireplace: **1/Living Room**  
 Oth Rms:

## Listing Office Information

Show: **Call Co-op, iBox** L Type: **ER** List Dt: **04/30/2018**  
 Poss: **Close Of Sale** Ofc Ph: **888-220-0988** Exp Dt: **10/26/2018**  
 LO: **Platinum Realty LLC** Ofc Ext:   
 LA: **Jason Brickhouse** Agt Ph: **816-510-6444** Ofc Fax: **888-220-0989**  
 Agt Email: **willselfast@sbcglobal.net**  
 LA2:  Agt Ph:  SAC: **0**  
 LA Cap: **Designated Agent** Co-op: **9134517469** BAC: **3.0**  
 Builder:  Pho: **3.0** TBC: **3.0**  
 Inet: **All** Bonus:  XD: **Net Sale Price**

## Show Agt Info:

## Remarks &amp; Directions

Awesome home in award winning Blue Springs school district w/ Indep utilities. Very well maintained and updated. Granite counter tops in kitchen, vaulted ceilings, new deck overlooking spacious yard with sprinkler system. Professionally landscaped for great curb appeal. Three full bedrooms, two and a half bath home ready for new family. Master bath is spacious and boasts walk in closet and jetted tub. Just move in, nothing to do here but enjoy!

Dir: **Google maps**

## Room Information

Rm	Size	Features	Rm	Size	Features
KIT		1 Granite Counter	LIV		1 All Carpet, All Window Coverings
LV2		LL All Carpet, All Window Coverings, Ceiling Fan	MBR		2 All Carpet, All Window Coverings, Ceiling Fan, Walk-In Closet
MBT		2 Ceiling Fan, Ceramic Tiles, Double Vanity, Walk-In Closet	BR2		2 All Carpet, All Window Coverings
BR3		2 All Carpet, All Window Coverings	BTF	2	
BTH		LL			

## Additional Information

Flood Pln: **No** Exclude: **Walls R:** Ownrshp: **Private** REO: **N**  
 Ceiling R:  Walls R:  Other R:  Phone:   
 Owners: **Forced Air Gas City/Public** City Limits: **Yes** Streets: **I Pub Maint**  
 Heating:  Cooling: **Central Electric City/Public**  
 Water:  Sewer:   
 Warrant:   
 Interior: **Partial Carpeting, Sump Pump, Walk-In Closet, Wood Floor**  
 Exterior: **Deck, Sprinkler-In Ground, Thermal Windows**  
 Equip: **Ceiling Fan(s), Dishwasher, Disposal, Gar Door Opener(s), Microwave, Rng/Oven- Electric, Smoke Detector**

## Financial Information

Will Sell: **Cash, Conventional, FHA, VA** HOA: **\$0** Deposit: **alpha title**  
 Tax: **\$2,547** Spc Tax: **\$0** Ttl Tax: **\$2,547** Tax Com:

## Status Change Information

Prev OLP:  Orig LP: **\$232,500** Mod Dt: **06/28/2018** Entry Dt: **04/30/2018**  
 S Brk: **RE/MAX Premier Properties** Cont Dt: **05/11/2018** Close Dt: **06/28/2018**  
 S Agent: **Angie Niccum** Agency: **Designated Buyer** AUC: **48**  
 Terms: **FHA** Financial Concessions: **\$0,00**  
 Major Rep: **\$** Incentives:   
 Concess:   
 One Time Showing:

Examples of  
comp sales  
data that the  
County  
Assessment  
Dept provides  
the BOE.



2/24/2020

## HMLS Matrix

### Residential Single Line Grid

	MLS #	S	Address	City	Subdivision	Area	Price	Above Grax	Bd	Bth	Plan	L	Otc
1	2120486	S	5716 NE Holiday Drive	Lee's Summit	Timber Hills	204	355,000	3174	4	3.1	2 Stories	KW01	
2	2088530	S	1029 NE Serenity Lane	Lee's Summit	Timber Hills	204	375,000	27646	4	4.1	2 Stories	CHAR	
3	2086252	S	5812 NE Holiday Drive	Lee's Summit	Timber Hills	204	385,000	2685	4	4.1	2 Stories	PRKC	
4	2096135	S	5608 NE Holiday Drive	Lee's Summit	Timber Hills	204	385,000		4	3.2	2 Stories	PRGP	

Here's an example of what the competitive sales data that the County provides the BOE in an appeal.

If you had this data ahead of time, you could research these homes and say, "But that house has a new pool."

"That house is 200 sq ft bigger."

"That house is completely remodeled inside and out."

You can refer to the state law to see whether the County has followed the law in selecting these comps. More than half the time, I estimate, they do not.

# How Bad Can It Be? (PS—All of these REALLY happen)

- After you file your appeal, you hear nothing from the BOE until the day of the hearing. No notice. No nothing. This happened **daily** in 2019 and 2020. It does seem like the process has improved today.
- You can submit evidence associated with your appeal electronically to within 3 days of your scheduled appeal. But what happens if the County says they never received any document that you submitted? Ask for screen prints if you can't see what you submitted online.
- What if the County “forgets” to send you the evidence the County has associated with your case?

**Bottom line: You have follow-up again and again and again to make sure your appeal documents are with your case.**



**So here are the steps you can do to fight this assessment**

## **Appealing to the State Tax Commission**

**STEP 4**

After your BOE hearing, you have **30 days** to appeal to the State Tax Commission, or Sept 30, whichever is later.

- The STC assumes that the BOE got it right. The burden of proof will shift to you. The evidence requirements will be higher. But their focus will be on the state law and following the state law. If the BOE refused to consider the state law violations, then you should win at the STC.
- You will meet with a hearing officer one-on-one that comes to Kansas City to hear cases.
- If your property is owned by a corporation, partnership, LLC, or a trust, association or estate, you **MUST** have an attorney. **NO EXCEPTIONS.**

If you have more questions, email me at [pvsmith@sbcglobal.net](mailto:pvsmith@sbcglobal.net)

But if you are going to try to negotiate with these people, you are going to have to (1) get dead serious about all this or else (2) you are going to get steamrolled over.

If you decide to appeal,

- (1) Get some solid sales comps
- (2) Get some solid repair costs documented
- (3) Get that Sunshine data and use it.
- (4) Lock into a SOLID number that you believe your property is worth.

Now some News Items Briefly



Here are some maps that I put together using the County's Assessment Data. They gave me the database they used to make the mailings of tax notices in June. The reason there are so many parcels that are white is because the database has very few commercial properties and no agricultural properties—about 40,000 are missing. I don't know if the County did not mail a tax notice to these property owners or not.

The maps show the market value change from 2021 to 2023, based on the Assessor's calculation of the market value.

I chose two areas to compare, separated by about 2 ½ miles.

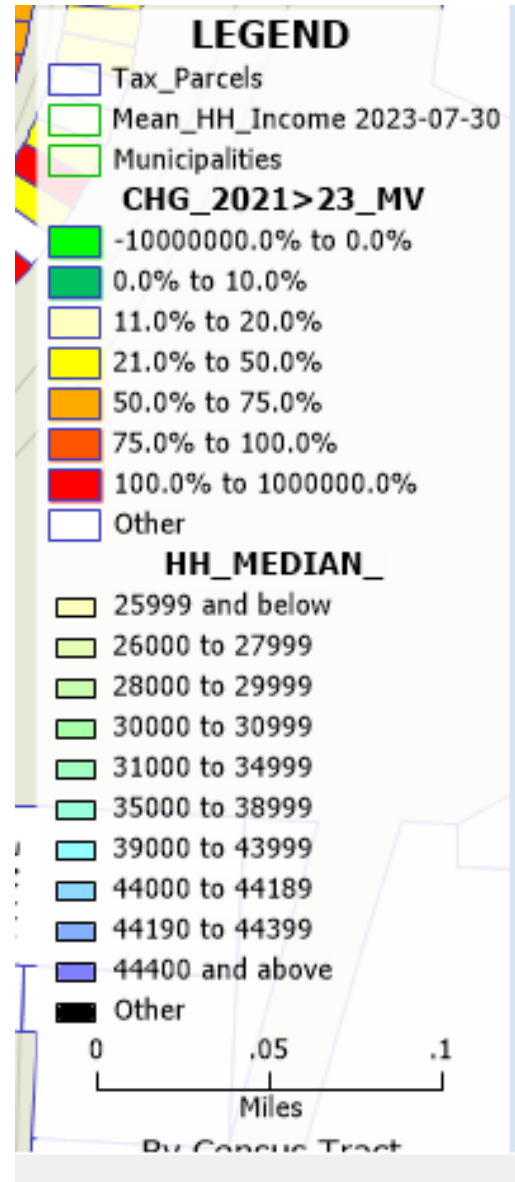
One is a high income area on the west side of the County, with State Line Road as the western border, W 55<sup>th</sup> St to the north and W 63<sup>rd</sup> St to the south

The other are has Cleaver Blvd on the south, Prospect Ave to the west, 39<sup>th</sup> St to the north and Indiana Ave on the east.

The two areas could not be more different.







Median HH Income			Median HH Income	
\$44,190 to \$44,399			\$178,750	
Low Income Area	No. Parcels	%	High Income Area	
Less than 0	29	1.8%	83	7.3%
0 to 10%	22	1.3%	135	11.9%
10% to 20%	13	0.8%	171	15.1%
20% to 50%	225	13.6%	461	40.7%
50% to 75%	50	3.0%	197	17.4%
75% to 100%	84	5.1%	54	4.8%
More than 100%	1233	74.5%	32	2.8%
Total Parcels	1656	100.0%	1133	100.0%

Current Year Estimated Population by Educational Attainment	Low Income Area		High Income Area	
		%		%
Current Year Estimated Population Age 25+ by Educational Attainment	1,791		1,840	
Less than 9th grade	74	4%	0	0%
Some High School, no diploma	229	13%	36	2%
High School Graduate (or GED)	897	50%	252	14%
Some College, no degree	423	24%	269	15%
Associate Degree	120	7%	107	6%
Male	81	5%	47	3%
Female	39	2%	60	3%
Bachelor's Degree	35	2%	702	38%
Male	23	1%	285	16%
Female	12	1%	417	23%
Master's Degree	7	0%	290	16%
Male	7	0%	194	11%
Female	0	0%	96	5%
Professional School Degree	6	0%	144	8%
Male	6	0%	86	5%
Female	0	0%	58	3%
Doctorate Degree	0	0%	39	2%
Male	0	0%	24	1%
Female	0	0%	16	1%

Current Year Estimated Population by Race	Low Income Area		High Income Area	
Current Year Estimated Population by Race (Hispanic shown separately)	2,657		2,645	
White	76	3%	1,799	68%
Black	2,499	94%	264	10%
Asian	1	0%	77	3%
Hispanic	43	2%	370	14%
Other	38	1%	134	5%

Current Year Estimated Population by Labour Force	Low Income Area		High Income Area	
		%		%
Current Year Estimated Population Age 16+ by Employment Status	2,150		2,063	
Labor Force	1,471	68%	1,627	79%
In Armed Forces	0	0%	0	0%
Civilian, Employed	1,400	65%	1,582	77%
Civilian, Unemployed	71	3%	46	2%
Not in Labor Force	679	32%	435	21%
Unemployment Rate	4.8%		2.8%	

Look at the stark differences between the two areas. In one area nearly 75% of the parcels increased by more than 100%. In the other area, only 2.8% increased that much.



STI: PopStats Mortgage-Risk Exposure	Low Income Area		High Income Area	
Average Mortgage Risk	2.38		2.98	

Current Year Estimated Households by Wealth & Poverty	Low Income Area		High Income Area	
		%		%
<b>Estimated Households by Wealth</b>	<b>1,063</b>		<b>1,347</b>	
\$0 and under*	204	19%	247	18%
\$1 to \$4,999	110	10%	123	9%
\$5,000 to \$9,999	55	5%	64	5%
\$10,000 to \$24,999	71	7%	88	6%
\$25,000 to \$49,999	74	7%	91	7%
\$50,000 to \$99,999	111	10%	131	10%
\$100,000 to \$249,999	188	18%	231	17%
\$250,000 to \$499,999	125	12%	171	13%
\$500,000+	125	12%	200	15%
Average Household Wealth	\$ 204,897		\$ 238,085	
Median Household Wealth	\$ 57,883		\$ 73,071	

So the question that I have: Does the County have an incentive to increase home values higher in neighborhoods where higher percentages of the persons have their homes paid off without a mortgage? Would it be easier for the County to take possession of a paid-off home vs. one having a mortgage?



← Tweet



**Auditor Scott Fitzpatrick**

@Auditor\_Fitz

...

Today, Auditor Fitzpatrick sent a letter to [@JacksonCountyMO](#) notifying the county of an initial review to investigate complaints made by Jackson County residents about the assessment process.

This is huge news. The State Auditor send an initial letter before launching a full-blown audit.

There is an email in the letter of who will be heading up the investigation:

[Mary.Johnson@auditor.mo.gov](mailto:Mary.Johnson@auditor.mo.gov)

  
**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR  
August 4, 2023

Frank White, Jr., County Executive  
Jackson County  
415 E. 12th Street  
Kansas City, MO 64106

Dear County Executive White:

The Missouri State Auditor's Office Whistleblower Hotline recently received multiple complaints from constituents with concerns regarding the operations of the County of Jackson. The individuals have asked their identity remain protected as allowed under Section 29.221.1, RSMo.

The complainants are concerned because many property owners within the County of Jackson have received significantly higher assessed valuations of their property. There are concerns some property owners are not able to get through the phone line to schedule an informal appeal with the Assessment Department. If an informal appeal takes place prior to getting an appeal through the Board of Equalization, it is alleged that Tyler Technology personnel are making the reassessment decisions and may not be qualified to make the reassessments.

Under Section 29.221, RSMo, this office is conducting an initial review to investigate the complaint to determine if it is credible. To assist with that investigation, we ask that you provide this office with:

1. The total assessed value as of the certification date of June 2023.
2. The total number of parcels, a listing of parcels that have been provided an appeal and parcels that requested an appeal.
3. Any cost benefit analysis of outsourcing reassessment services.
4. Documentation of the request for bids 69-19, 1-20 and 2-20 as approved in Ordinance 5414, first and second versions.
5. Vendor scores for the request for bids 69-19, 1-20 and 2-20.
6. Copies of bids received in response to the bid requests stated above.
7. Documentation of the discussion, scoring and/or votes on bids that were considered, discussed, and approved.
8. Copy of the contract with Tyler Technologies for the 2023 tax assessments.
9. Listing of all payments made to Tyler Technologies to include dates, check number and amounts for October 1, 2020 through present.

10. Documentation explaining the plan and process the county is using to complete all reassessment requests.

11. BOE Hearing Minutes held from July 1, 2023, through July 31, 2023.

Please provide this documentation to our office no later than August 18, 2023.

If you have any questions or would like to discuss this matter, I can be reached at 573-751-4213 or [Mary.Johnson@auditor.mo.gov](mailto:Mary.Johnson@auditor.mo.gov).

Sincerely,

Mary Johnson  
Chief of Investigations

Cc: Jackson County Legislature

3:18 PM · Aug 4, 2023 · 163 Views



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Sincerely,

Mary Johnson  
Chief of Investigations

Cc: Jackson County Legislature

# A Couple of “I Told You So” Moments

I was the only person to speak publicly to the County Legislature, asking them NOT to approve the Tyler Technologies contract to run the county assessment.

Look it up on the County’s Legislative minutes for 10/19/20.

<https://jacksonco.legistar.com/Calendar.aspx>

Search “Tyler” for 2020.

County Legislature	JOURNAL	October 19, 2020
	<i>through legislation. He asked how much money is available for future purchases of supplies. Mr. Finley asked about the reports that hospitals are turning away ambulances. Dr. Steele said it depends on the hospital. They have not had that problem at Truman Medical Center. St. Luke's Hospitals and KU Medical Center have been under pressure and a number of these cases are coming from rural areas.</i>	
	<i>Crystal Williams, County Legislator, said she has heard of multiple cases of people not social distancing and not wearing masks. She said she thinks there is a sense of urgency here. She also wondered if there was a specific population not taking this seriously.</i>	
	<i>Theresa Cass Galvin expressed her appreciation for the updates.</i>	
	<i>Theresa Cass Galvin opened the public hearing for Ordinance #5414. Anyone wanting to speak will be allowed three minutes.</i>	
	<i>Preston Smith from Blue Springs addressed Ordinance #5414. Mr. Smith read the following statement:</i>	

*I do believe that the County Assessment department intends to ignore the state law, increase as many parcels as much as they want, and dare the citizens of the County to try to win in court against them. That has been the pattern the last year when citizens have tried to take the Assessment department to court. I would be very surprised if the Tyler Technologies bid included enough manpower to physically inspect as many parcels that will need to be inspected between now and June 2021, when the estimated tax assessments are supposedly to be mailed. This might have been able to be accomplished when they submitted the bid documents, but I doubt that is physically possible now unless they have been working for the last six months on this project already.*

*As a taxpayer in Jackson County, I believe this bid is going to empower an out-of-state firm to conduct our entire assessment, freeing the local assessment staff to blame them for any issues and to take no responsibility for anything. And they are going to do the assessment at a price tag that is multiple times more expensive than has ever been done before.*

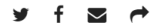
Here's a part of what I told the County Legislature about the Tyler contract deal.

LOCAL

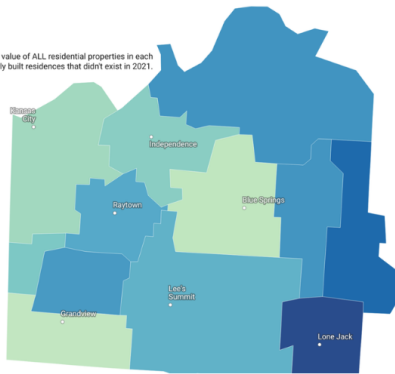
## Home property values are up in Jackson County. See where your school district stands

BY NATALIE WALLINGTON

UPDATED AUGUST 02, 2023 10:04 AM



These increases in the total value of ALL residential properties in each school district include newly built residences that didn't exist in 2021.



This map compares the total increases in the value of property by school district in Jackson County between 2021 and 2023. An interactive version of this map is available in the article below. *map by Natalie Wallington, created with Datawrapper*



Only have a minute? Listen instead

Powered by Trinity Audio



00:00 04:05

Residential property values in Jackson County increased by around 40% overall since the last assessment period in 2021, county data shows.

Jackson County Assessment Department Director Gail McCann Beatty had [previously told The Star](#) that the average property value increase this year was around 30%. But this number has risen as county assessors finalize their valuations and processed value review agreements.

In recent months, high property valuations have [caused concern among Jackson County residents](#), some of whom have taken steps to [challenge their assessments](#). Tens of thousands of property owners have appealed their assessments since May.

Data provided by the assessment department shows the overall increase in residential property values at just over 40%. This increase includes the [high property value increases](#) homeowners are seeing around the county, as well as the [added value of newly built residences](#).

A year ago I estimated that the County assessment would be at least a 45% increase from 2021.

I calculated the increase at 36.7%. Now the Star, using the County's data, says the increase is 40%.

Increases in Lone Jack and Lee's Summit averaged more than 60%.

<https://www.kansascity.com/news/local/article277867578.html>



And KCTV5 followed  
up.....

<https://www.kctv5.com/2023/08/03/jackson-county-property-tax-appeals-top-54k-assessor-defends-assessment/>

A screenshot of the KCTV 5 News website. The top navigation bar includes links for News, Weather, Sports, KCTV5 Investigates, Submit Photo, Meet the Team, What's On, and Watch Live. Below the navigation bar, a blue banner indicates "3 Weather Alerts In Effect". The main headline reads "Jackson County property tax appeals top 54k, assessor defends assessment". Below the headline is a video player showing an older man in a red shirt speaking. A lower-third graphic for the video reads "ASSESSMENT UNDER FIRE JACKSON COUNTY, MO". To the right of the video player, a small box shows the time "6:02" and temperature "79°" along with the KCTV 5 logo. Below the video player, the article text begins with "By Angie Ricono and Cyndi Fahrlander" and "Published: Aug. 3, 2023 at 10:21 AM CDT | Updated: 22 hours ago". Social media sharing icons for Facebook, Email, Twitter, Pinterest, and LinkedIn are provided. The article text continues: "KANSAS CITY, Mo. (KCTV) - The number of appeals regarding property assessments in Jackson County is now 54,539, representing more than 18% of properties. On Thursday, Jackson County Assessor Gail McCann Beatty defended the assessment despite cries from homeowners. 'Was it perfect? No, it was never going to be. We are working through any challenges that we have,' said Gail McCann Beatty. Beatty said she supports Tyler Technologies, the out-of-state contractor that helped with the assessment. The county claimed the average increase is 30%. Some homeowners questioned if that was true when they saw their large increases. 'I call bull,' said Tuesday Velaer."