1987 BOARD OF EQUALIZATION

NOTICE OF MEETING OF BOARD OF EQUALIZATION

The Christian County Board of Equalization will begin hearing appeals on assessments Monday, June 15, and will meet each Monday and Friday through August 10.

Anyone wishing to appeal their assessment should make an appointment with the County Clerk's Office prior to July 13. The basis for appeal may be the true value in money of the property or the sub class in which the property has been placed. Forms for your appeal may be picked up by contacting the County Clerk's office, phone 485-6360.

Any errors or other questions should be corrected by contacting the Assessor's Office.

FILED

MAY 2 6 1987

JUNIOR C. COMBS, COUNTY CLERK CHRISTIAN COUNTY, MO.

PROOF OF PUBLICATION

STATE OF MISSOURI)

) ss County of Christian)

1, <u>DENISE Grant</u> of Nixa, Missouri, of lawful age, do upon my oath state that I am the editor of the NIXA ENTER-PRISE, a newspaper published weekly in the city of Nixa, county of Christian, state of Missouri, and that the notice or public advertisement, a true copy of which is hereto attached, was duly published in said newspaper for <u>R</u> successive weeks, the said publication of said notice having been upon the following dates:

First publication on the $\frac{28}{4}$ day of $\frac{100}{5}$ Second publication on the $\frac{14}{4}$ day of $\frac{100}{5}$	1987
Second publication on the 4 day of June	1987
Third publication on theday of	_19

Fourth publication on the _____day of ______19__

Fifth publication on the ____ day of _____ 19__

Said notice having been published in Volume $\frac{27}{20}$ and numbers $\frac{26}{20}$ to $\frac{27}{20}$ inclusive, of said newspaper.

I do further state under oath that said newspaper has been admitted to the Post Office as second class matter in the city of publication; that it is a newspaper of general circulation in the county where located; that it has been published regularly and consecutively for a period of more than three years; that it has a list of bona fide subscribers voluntarily engaged as such, who have paid or agreed to pay a stated price for a subscription for a definite period of time and that said newspaper has complied with the provisions of the Act of the Missouri Legislature being in Chapter 493 of the 1959 Missouri Revised Statutes relating to "Public Advertisements".

Januar Shant

Subscribed and sworn to before me this_ Z^{77}

ene 1987. day of My commission expires 12-17-90

Notary Public in and for Christian County, Mo.

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LEGAL NOTICES
NOTICE OF MEETING OF
BOARD OF EQUALIZATION
The Christian County Board
of Equalization will begin
hearing appeals on
assessments Monday, June 15,
and will meet each Monday
and Friday through August 10.
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which the property has been
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may be picked up by con-
tacting the County Clerk's of-
fice, phone 485-6360,
Any errors or other ques-
tions should be corrected by
contacting the Assessor's Of-
fice. 26-27c

FILED

JUN 8 1987

JUNIOR C. COMBS, COUNTY CLERK CHRISTIAN COUNTY, MO. BOARD OF EQUALIZATION AGENDA

`

Mon,

DATE 7-20-87

	TAXPAYER'S NAME			c	HG	
TIME	(REPRESENTATIVE)	SITUS ADDRESS ·	PARCEL NUMBER	YES	NO	
16:00 AM	Bill Verturth 65010 Rt 1 Box 72 - Billings	Rt 1 BOY 92 Billing	05-0.2-10- 002-020-000 - 10-0045 04 1 1000.	Earor In Calci In August	st l	1
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BOARD OF EQUALIZATION AGENDA

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NDA Mon. FRi DATE 7-24-37

TIME	TAXPAYER'S NAME (REPRESENTATIVE)	SITUS ADDRESS	PARCEL NUMBER	CHG YES NO
		D Back Bra	under Advisement 10-0.6-13.004.00 11-0,5-000-0 No Changeina 12-2	-+; 1 / at 104
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MO-57-7.(1 of 4)	· · ·
	No
<u>Christian</u> COUNTY	Y BOARD OF EQUALIZATION
•	APPEAL FOR 1987 . 7-20-37
PROPERTY ASSESSMENT	APPEAL FOR 1987. 7- 24-37
Eastdil Realty	· · · ·
Owner <u>c/o</u> Tenenbaum-Hill Associates, Inc.	Parcel # 11-0.5-21-000-000-008-000
Mailing Address 4900 Main, Suite 1000	Sicus Address Hwy 14
City, State, Zip Kansas City, MO 64112	Property Type & Use Commercial
Phone # 816-753-8900	
Agent Polsinelli, White, Vardeman & Shalton	Property Description BEG 830' S & 518' W NE C
Address 4705 Central	NE 1/4 SE 1/4, 230' S 194' S, 200', W N R/W
City, State, Zip Kansas City, MO 64112	HWY 14 220'; N 189.69, W 301.29, NE
Phone # 816-931-3353	••
• • • • •	
1. Nature of AppealMarket Value Discrep	ancy
2. Basis for Appeal <u>See Attached</u>	
3. Opinion of Market Value as of January	
4. Purchase Price <u>S</u>	Purchase Date
5. Type of Sale	
6. Subsequent improvements made to prope	rty
	Cost
NOTE: Income type property owners should on forms provided.	submit income and expense information
	Opinion of Market Value New 1987
	ket Value by BOE Assessment
Residential	x. 19
Agricultural	x.12
<u>Commercial</u>	x.32
Total	· · · · · · · · · · · · · · · · · · ·
Reason for Change	
, JUNIOR C. CO.	MBS,
Chutesi % constant	τίς
Date 7-10-87	*Combined with: 11-0.5-21-000-000-008-001
By Ashalt	11-0.5-21-000-000-008-003 11-0.5-21-000-000-008-004
Lonnie J. Shalton MO BAR NO. 19937	
	•

MO-57-7 (2 of 4)	No
ChristianCO	UNTY BOARD OF EQUALIZATION .
PROPERTY ASSESSME	ENT APPEAL FOR 1987 .
Eastdil Realty Duner <u>c/o Tenenbaum-Hill Associates, Inc</u> Mailing Address <u>4900 Main, Suite 1000</u>	•
City, State, Zip <u>Kansas City, MO 64112</u> Phone # <u>816-753-8900</u>	Property Type & Use <u>Commercial</u>
Agent Polsinelli, White, Vardeman & Shalt Address 4705 Central	- On Property Description <u>BEG 830' S & 518' W NE C</u> NE ½ SE ½, NW 213', NE 140', NE 46.38', NW 116',
City, State, Zip Kansas City, MO 64112	<u>E 140', S 20', E 40'</u>
Phone # 816-931-3353	repancy
2. Basis for Appeal <u>See Attached</u>	
3. Opinion of Marker Value as of Janu 4. Purchase Price S	
5. Type of Sale	· · · · · · · · · · · · · · · · · · ·
6. Subsequent improvements made to pr	copertyCost
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Owno 1987 Assessment Residential	er's Opinion of Market Value New 1987 Market Value by BOE Assessment
Agricultural	x. 19
<u>Commercial</u>	x.12
Total	x.32
Reason for Change	· · · · · · · · · · · · · · · · · · ·
Date7-10-87	
By	11-0.5-21-000-000-008-005

MO-57-7 (3 of 4)	,		No	
Christian CC	JUNTY BOA	RD OF EQUAL	IZATION ·	
PROPERTY ASSESS	MENT APPEAL	FOR 1987 .	-	
 Eastdil Realty				•
Duner. <u>c/o Tenenbaum-Hill Associates, Inc.</u>	Par	cel # <u>11-0.5</u> -	-21-000-000-008	-003.
Liling Address <u>4900 Main, Suite 1000</u>	Sit	us Address <u>Hv</u>	vy 14 .	<u></u>
City, State, Zip Kansas City, MO 64112	2 Pro	perty Type &	Use <u>Commercia</u>	1
Phone # 816-753-8900			·····	
	.			
Agent Polsinelli, White, Vardeman & Shal	<u>tton</u> Pro	operty Descri	ption <u>BEG 70'</u>	E SWC NE ½ SE ¼,
Address 4705 Central		89.69, E 301.2	29', <u>S</u> 189.69, [.]	W TO POB
City, State, Zip Kansas City, MO 64112	·	<u> </u>	<u></u>	
Phone # 816-931-3353		· · · · ·		`·
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1. Nature of Appeal <u>Market Value Di</u>	<u>iscrepancy</u>			•
2. Basis for Appeal <u>See Attached</u>	·····		•	*
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3. Opinion of Market Value as of Jan			500*	· · · ·
A. Purchase Price S		rchase Date		
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5. Subsequent improvements made to p		•		
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Commercial			x.:	
Total			· ·	•
Reason for Change		• •	• • •	••••
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- 10 07			•	•
Date 7-10-87		Combined with		0-000-008-000 0-000-008-001
By flath				0-000-008-001
Lonnie J. Shalton MO BAR NO. 19937	-		• • • •	. •
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MO-57-7 (4 of 4)	۰.	Na
Christian	COUNTY	BOARD OF EQUALIZATION
PROPERTY AS	Sessment af	PEAL FOR 1987
•	;	· · ·
Eastdil Realty Dwner, <u>c/o Tenenbaum-Hill Associates</u>	•	
Lailing Address <u>4900 Main, Suite</u>	1000 ·	Situs Address <u>Hwy 14</u>
City, State, Zip <u>Kansas City, MO</u>	64112	Property Type & Use <u>Commercial</u>
Phone #816-753-8900		
	-	
Agent Polsinelli, White, Vardeman	Shalton	Property DescriptionBEG 580! S & 910! W OF
Address 4705 Central		NEC, S 60', W 66.67', N 60', E 66.67' TO POB
City, State, Zip Kansas City, MO	64112 ·	·
Phone #816-931-3353	<u> </u>	
	• -	
1. Nature of Appeal Market V	alue Discrep	ancy
. Basis for Appeal See Attach		
Dasis for Appear	<u>eu</u>	
3. Opinion of Marker Value as o	f Tanuary 1	
. Purchase Price <u>S</u>	· January J	
		Purchase Data
5. Subsequent improvements made	to proper:	
		Cost
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1987 Assessment		Opinion of Market Value New 1987 et Value by BOE Assessment
Residential	·	x. 19 .
Agricultural		x. 12
<u>Commercial</u>	• • •	x.32
Total		
· · · · · ·		· · · · · · · · · · · · · · · · ·
Reason for Change		· · · · · · · · · · · · · · · · · · ·
· ·		
Date		
By		11-0.5-21-000-000-008-001
Lonnie J. Shalton MO BAR NO.	19937	11-0.5-21-000-008-003

This appeal is based upon the provision of Chapter 137, R.S.Mo., including, but not limited to, Section 137.115 requiring that property be assessed at is true value. The current assessment fails to properly consider the relevance of reproduction costs, depreciation, income, and expense evaluation, and the market value of the property. Failure to assess its value is contrary to the Missouri Constitution, Article X, Section 4(b).

In addition, the assessment is discriminatory, arbitrary and oppressive in that it is not adjusted in proportion to the assessed value of comparable business and commercial property and is not adjusted in proportion to the assessed value of residential property. This lack of uniformity is in violation of Section 3, Article X of the Missouri Constitution and Section 137.115, R.S.Mo. and is in violation of:

(1) The due process provision of Section 10 of Article I of the Missouri Constitution and the 14th Amendment of the United States Constitution;

(2) The equal protection laws guaranteed by Section 2 of Article I of the Missouri Constitution and the 14th Amendment of the United States Constitution;

(3) The requirements that all property taxes be levied and collected uniformly as provided in Section 3 of Article X of the Missouri Constitution.

(4) The requirements established for subclasses of real property as provided in Section 137.115, R.S.Mo.

TUNER FOR-GLES ASSOCIATELY INC. 07/05/17 Incom "ppprorb . . 244.590.00 Actual groes incom-LLUG LXFENDESE ACTUEL EXTENSE. 34,859.07 Total expenses 34,369.09 34,869.00 istal expenses the dot incom-14.3503) 209,821.00 Vet openating income JAPI (ALILATION 6.11000 uverall Sate lifective tax rate 0.01505 Capitalization rate 0-12503 1,673,500.00 det income/capitalization retai indicated assessed value & asim's ratio of 0.32000 527,100.00 Surrent seconsed value is 670,240,00 Uzark Corners Shopping Conter nwy 14-Chark, NU 51259 3.8. Jased on 9 Month Data Annual_zed THA reference number 1 90 F7 7 57 25 Cale nember 21981 Record number Approiser .Co

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Error Dolas	002-000 No. 08-0, 2-10-002-020-
	BOARD OF EQUALIZATION $\frac{67}{7}$
Owner William L. VEREURTH	Parcel #
Mailing Address <u>Rt Box 72</u>	Situs Address
City, State, Zip <u>Billines</u> <u>Marc</u> <u>65610</u> Phone # <u>744</u> <u>2911</u>	Property Type & Use <u>Res</u>
Agent	Property Description
Address	
City, State, Zip Phone #	
1. Nature of Appeal <u>Cocements</u>	·
 Basis for Appeal <u>Jocarkoot</u> Uulue <u>Are a</u> Opinion of Market Value as of January 1, 1987. 	·
4. Purchase'Price & Owner contractor	Purchase Date Bust in 1961
6. Subsequent improvements made to property <u>Aile</u>	20 ft addited family room in 1966 function & actional planch in 1966
added 30140 garage in 19F1	ant 10 000 (approv)
NOTE: Income type property owners should subm forms provided.	it income and expense information on
NOTE: DO NOT FILL OUT BELOW THIS	LINE, FOR COUNTY USE ONLY
Owner's Opin 1987 Assessment Market Residential	Value by BOE Assessment
Agricultural	- 10
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Reason for Change	;

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COUNTY MG.	CCUNTY MISSOURI UNPORT PARCEL MARGER ANAMER TWP AREA SLC. 1/4 SEC. BLA.NO. MARCEL N. 09 1 08 02 10 10 00		210 × 115 - S	Verfurth, William L. Rt.1						* yz et lot town in them. Ilever	11 15 28 X 011 74 25 25 15 15 15 15 15 15 15 15 15 15 15 15 15	I AN STRANGE BY PROC BY LANG US

	No
CHRISTIAN COUNTY	BOARD OF EQUALIZATION Hearing
PROPERTY ASSESSMENT AP	PEAL FOR' 1987
Missouri Rural Housing of Nixa Owner c/o Tenenbaum-Hill Associates, INc	•Parcel # 10-0.6-13-004-004-001-000
Mailing Address 4900 Main, Suite 1000	Situs Address Mt. Vernon St. NX
City, State, ZipKansas City, MO 64112	Property Type & Use Apartments
Phone # (816)753-8900	
Agent Polsinelli, White, Vardeman & Shalton Address 4705 Central City, State, Zip Kansas City, MO 64112 Phone # 816-931-3353	Property Description ALL OF LOT 1606, CITY (VILLAGE) OF NIXA, AND THE E 30' LOT 1805.
	· · · · · · · · · · · · · · · · · · ·
1. Nature of Appeal Market value di	screpancy
2. Basis for Appeal <u>See attached</u>	
, 	
3. Opinion of Market Value as of January 1	
4. Purchase Price <u>\$</u>	Purchase Date
5. Type of Sale	
6. Subsequent improvements made to propert	У
·	Cost
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NOTE: Income type property owners should s on forms provided.	ubmit income and expense information
	pinion of Market Value New 1987 t Value by BOE Assessment
Agricultural	
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Total	
Reason for Change	
Reason for Change	· · ·
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Date 6-27-87	- Aread Shirts Control of
By	JUL_3.3 1987 `
Lonnie J Shalton MO BAR NO. 19937	JUNIOR C. COMBS.
, , , , , , , , , , , , , , , , , , , ,	COUNTY CLERK CLIPTERIAL COUNTY CLERK

MO 57-06

This appeal is based upon the provision of Chapter 137, R.S.Mo., including, but not limited to, Section 137.115 requiring that property be assessed at is true value. The current assessment fails to properly consider the relevance of reproduction costs, depreciation, income, and expense evaluation, and the market value of the property. Failure to assess its value is contrary to the Missouri Constitution, Article X, Section 4(b).

In addition, the assessment is discriminatory, arbitrary and oppressive in that it is not adjusted in proportion to the assessed value of comparable business and commercial property and is not adjusted in proportion to the assessed value of residential property. This lack of uniformity is in violation of Section 3, Article X of the Missouri Constitution and Section 137.115, R.S.Mo. and is in violation of:

(1) The due process provision of Section 10 of Article I of the Missouri Constitution and the 14th Amendment of the United States Constitution;

(2) The equal protection laws guaranteed by Section 2 of Article I of the Missouri Constitution and the 14th Amendment of the United States Constitution;

(3) The requirements that all property taxes be levied and collected uniformly as provided in Section 3 of Article X of the Missouri Constitution.

(4) The requirements established for subclasses of real property as provided in Section 137.115, R.S.Mo.

TENENBAUM-HILL ASSOCIATES, INC. Income Approach	. 04/20/87
Net usable space @ Rate 16.00 225.0000 = 3,600.00 4.00 275.0000 = 1,100.00 MULT:	12.0000
Gross potential rental income Minus vacancy and credit loss (5.0000 %) Effective gross income	56,400.00 2,820.00 53,580.00
LESS EXPENSES: Actual Expenses 22,313.00 Total expenses 22,313.00	
Total expenses (As % of income 41.6443)	22,313.00
Net operating income	31,267.00
CAPITALIZATIONOverall Rate0.10500Effective tax rate0.01190Capitalization rate0.11690	
Net income/capitalization rate Indicated assessed value @ assm't ratio of 0.32000 Current assessed value is -100:00 29,600	267,500.00 85,600.00
Apple Heights Apartments 101 Ridge Drive Nixa, MO. 20 Units	
THA reference number 1 Case number MO 57 6 87 RE Record number 15504 Appraiser JCC	

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COMMISSIONERS

RALPH N. SMITH, CHAIRMAN VAN E, DONLEY, MEMBER ROBERT E, COLEMAN, MEMBER



BRUCE E. DAVIS ADMINISTRATIVE SECRETARY

THOMAS R. SCHWARZ, JR. COUNSEL

STATE TAX COMMISSION

OF MISSOURI

JEFFERSON CITY, MISSOURI 65102-0146

TELEPHONE: 314/751-2414

October 23, 1987

Timothy Sear, Esq. 4705 Central Kansas City, MO 64112

JUNIOR C. COMBS CUNTY CLERK

FILED

OCT 26 1987

In re: Appeal No. 87-50500 . Midwest Management, Inc. v. Assessor for the County of Christian

Dear Sir:

A prehearing conference or conferences relating to the abovecaptionedcase(s) will be held before the State Tax Commission of Missouri in the County Courtroom, County Courthouse at 9:00 a.m., Thursday, December 17, 1987

The parties shall exchange any appraisal reports which they propose to offer at the hearing of the case pursuant to Commission rule 12 CSR 30-3.060. Each party shall also give a copy of such report or reports to the Commission together at the prehearing conference.

The parties shall be prepared at each such conference to exchange appraisal reports, if any, and to discuss the following items: the simplification of the issues; the stipulation of evidence to which complete or qualified agreement can be reached; and consideration of all other matters that may aid in the disposition of the above-captioned case(s).

An evidentiary hearing or hearings in the above-captioned case(s) will be conducted by the Commission in the County Courtroom, County Courthouse at 9:00 a.m., December 17, 1987 (immediately following the prehearing)

The parties are requested to make every effort to be prepared to present their case on the day and time scheduled for hearing. Should a continuance be required, it is necessary that a written motion stating the grounds therefor be filed with the Commission a reasonable time before the date of hearing and in no event should a request for continuance be filed in the abovecaptioned case(s) later than five (5) days before the date of hearing.

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A decision by the Commission will be rendered after said hearing and you will be notified of the same. It is possible the assessment might remain the same, be lowered, or raised.

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The Commission will arrange to have the proceedings recorded on electronic sound equipment. If a party desires a court reporter to transcribe the proceedings, independent arrangements should be made by that party. The Commission must be notified of this intention within fifteen (15) days of the evidentiary hearing, and the Commission must be supplied with the <u>original</u> transcript within thirty (30) days subsequent to the evidentiary hearing.

Failure to appear for the hearing may result in dismissal of the appeal for failure to prosecute the case.

Sincerely,

June ?

Bruce E. Davis Administrative Secretary State Tax Commission

cc: Tommy Bilyeu, Assessor Junior Combs, Clerk Timothy McCormick, Prosecuting Attorney