

**1995**

**BOARD OF**

**EQUALIZATION**

# State Tax Commission of Missouri

MISSOURI STATE EMPLOYEE'S, )  
RETIREMENT, )

Complainant, )

v. )

Appeal Number 95-50500

TOMMY BILYEU, ASSESSOR FOR )  
CHRISTIAN COUNTY, MISSOURI, )

Respondent. )

## ORDER

### APPROVING STIPULATION OF PARTIES

The parties in this appeal have reached an agreed settlement by stipulation. Pursuant to Section 536.060, V.A.M.S., the Commission confirms this stipulation and enters an order thereon.

The clerk for Christian County is hereby ordered to place upon the assessment roll for that county and for the year 1995, an assessed valuation of \$579,680.

The assessed value for the subject property for the tax year 1996 is hereby set at \$579,680. The parties shall have until thirty (30) days following the mailing date of this Order, to show, by verified statement, facts which demonstrate that the Commission should reconsider the appropriateness of the valuation for tax year 1996 either because of new construction and property improvements, or property destruction.

The Commission shall notify the clerk if it decides to reconsider the appropriateness of the 1996 value. If the Commission does not so notify the clerk within forty-five (45) days following

**FILED**

JAN 29 1996

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

KEN ECK  
149 Lavender Lane  
Billings, Missouri 65610

September 12, 1995

Tommy Bilyeu  
Christian County Assessor  
P.O. Box 334  
Ozark, Missouri 65721

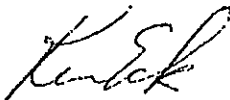
Dear Mr. Bilyeu:

Per our phone conversation on September 11, 1995 you advised me that the assessed value of the property at 149 Lavender Lane, Billings, Missouri had been decreased by 25% of the assessed value dated July 17, 1995. My records show the assessed value as of July 17, 1995 at 25,570 which would make the new assessed value 19,178. As I mentioned in my letter dated August 15, 1995 to Junior Combs, I have not received confirmation of this decrease in assessed value and have filed a property assessment appeal with the Christian County Board of Appeal. The other reason for filing an appeal is that the new assessed value of 19,178 is much higher than expected based on the Dressler Engineering report supplied to your office and Junior Combs' office with my letter dated August 15, 1995.

During our conversation on Monday you indicated that you had driven by the property and determined that the new assessed value was all you could do at the time and that if the court ruled in my favor your office would adjust the assessed value as required and refund any overpayment of taxes for 1994 and possibly 1995. Since the major defects in the house and shop are internal, it would be very difficult to get an accurate appraisal simply by driving by the property. Therefore, I would like my appeal to remain in effect until this matter can be resolved. Please respond in writing if you disagree with the statements made in this letter or have additional comments.

Sincerely,

Ken Eck



✓Cc: Junior Combs-Court Clerk of Christian County

Bryan Wade-Farrington & Curtis

**FILED**

NOV 27 1995

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

KEN ECK  
149 Lavender Lane  
Billings, Missouri 65610

August 15, 1995

Junior C. Combs  
Clerk of the County Court  
Christian County  
P.O. Box 549

Ozark, MO 65721

Dear Mr. Combs:

This letter is with regard to the assessed value of property located at 149 Lavender Lane, Billings. I purchased this property in October of 1993 from the builder Terry Owen who represented the house as being a new home of quality workmanship and material. I have since found numerous problems with the structures that render the residence unsafe for the purpose intended. Attached is a copy of the Engineering Assessment of Construction Defects conducted by Dressler Consulting Engineers Inc. I can not sell the property without disclosing the defects and therefore feel it would be impossible to find a buyer for this distressed property in a reasonable amount of time without making the necessary repairs. I am currently involved in a civil suit with the builder that has yet to go to court.

I met with Tommy Bilyeu in December of 1994 to discuss the value of the property considering the defects and was informed that there was nothing that could be done for the 1994 tax year. Tommy advised me to come back and discuss the situation when I received the 1995 assessment. I met with Tommy in June or July and provided him the attached Engineering analysis that includes the cost to bring the property up to a safe livable condition. Tommy agreed to take my appeal to the Board of Equalization which I understand has been done but I have not received any information regarding the Board's decision. Although I certainly appreciate what Tommy has done I am concerned that the new assessed value is still high for this property and therefore am filing the attached appeal.

*I talked to Ken Sept 11, 1995 at 10:30 in the morning and told him his house had been depreciated at 75%. When the law suit is settled I told him to bring me the results for further consideration. He agreed.*

*Tommy Bilyeu*

*ORIGINAL SENT 8/15/95  
Ken Eck*

The attached document from the Assessor's office indicates a 1995 assessed value of \$25,570 divided by 19% = a market value of \$134,579 which is a reasonable assumption if the property was safe and met any of the national building codes. If you take the cost to restore the house to a safe and livable condition, \$128,962 per Dressler, and subtract the \$6,400 for relocation expenses the total cost to restore the property is \$122,562. The assessed value should be based on the market value if there were no problems associated with the property minus the cost of the repairs for known defects that make the property unsafe, or  $\$134,579 - \$122,562 = \$12,017$ . The assessed value would then be  $\$12,017 \times 19\% =$  an assessed value of \$2,283.

I cannot afford to sell this property for less than the current loan value so I am forced to live in the house until the civil suit is settled and a judgment in my favor is rendered and *I receive payment for damages*. I hope you understand my predicament and we can agree on a fair market value for this property. Tommy also informed me that I would be reimbursed for any overpayment made in the previous tax year.

Please provide the enclosed copy of this letter to Mr. Bilyeu.

Sincerely,



Cc: Tommy Bilyeu

Attachments

No. \_\_\_\_\_

COUNTY BOARD OF <sup>Appeal</sup> EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 94 AND 95

Owner KEN AND DARLENE ECK Parcel # 09-0.3-07-000-000-004-005  
 Mailing Address 149 LAVENDER LANE Situs Address 149 LAVENDER LANE, BILLINGS MT.  
 City, State, zip BILLINGS, MO 65610 Property Type & Use RESIDENTIAL  
 Phone # 744-4192

Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
 Address \_\_\_\_\_ LOT 8 WILDFLOWER HILLS  
 City, State, zip \_\_\_\_\_  
 Phone # \_\_\_\_\_

1. Nature of Appeal SEE ATTACHED LETTER DATED 8-15-95.

2. Basis of Appeal " " " " "

3. Opinion of Market Value as of January 1, 1995 \$12,017

4. Purchase Price \$ NOT APPLICABLE Purchase Date OCTOBER 1993

5. Type of Sale \_\_\_\_\_

6. Subsequent improvements made to property TEMPORARY STRUCTURAL BRACING AND  
TEMPORARY SEWER VENTS, SMOKE ALARMS.  
Cost \_\_\_\_\_

I HAVE TAKEN TEMPORARY SAFEGUARDS TO PROTECT FAMILY.

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

19__ Assessment.	Owners's Opinion of Market Value	Market Value by BOE	New 19__ Assessment
Residential _____	_____	_____	x.19 _____
Agricultural _____	_____	_____	x.12 _____
Commercial _____	_____	_____	x.32 _____
Total _____	_____	_____	_____

Reason for Change \_\_\_\_\_

DATE \_\_\_\_\_ BY \_\_\_\_\_

MAP PARCEL NUMBER  
 09-0.3-07-000-000-004-005

PROPERTY  
 140 LAVENDER LANE BILL 7 77

PROPERTY DESCRIPTION  
 LOT 2 WILDFLOWER HILLS

7-27-23

ECK, KEN S DARLENE  
 RT 1 149 LAVENDER

Dist	MISC DIST	
R4	P5	FIR5

BILLINGS, MO. 65610

**THIS IS NOT A BILL**  
**NOTICE OF CHANGE IN ASSESSED VALUE OF REAL PROPERTY**  
 CHRISTIAN COUNTY ASSESSOR'S OFFICE OZARK, MISSOURI 65721

PREVIOUS ASSESSED VALUE FOR 1994

RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
20,940	110,211		20,940

ASSESSED VALUE AS OF JANUARY 1

RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
25,570	134,579		25,570

IF YOU HAVE QUESTIONS CONCERNING THIS NOTICE, PLEASE CALL (417) 581-2440 WITHIN FIFTEEN (15) DAYS OF RECEIPT OF THE NOTICE. IF YOUR QUESTIONS CANNOT BE ANSWERED, OR IF YOU ARE NOT SATISFIED WITH AN EXPLANATION, AN INFORMAL MEETING WILL BE SCHEDULED WITH AN APPRAISER. IN ADDITION, THE LAWS OF THE STATE OF MISSOURI PROVIDE THAT YOU MAY APPEAL ANY ASSESSMENT TO THE COUNTY BOARD OF EQUALIZATION BY CALLING (417) 581-6360 BEFORE:

JULY 17, 2023



1949 East Sunshine • Suite 100-E • Springfield, Missouri 65804 • (417) 888-2408 • FAX (913) 341-9127

April 28, 1995

Mr. Ken Eck  
149 Lavender Lane  
Billings, Missouri 65610

Subject: Professional Engineering Assessment of Contraction Defects in a  
Residence

DCEI File: 630050

Dear Mr. Eck:

Under the direction of Randall Noon, Ph.D., P.E. the Eck residence was inspected by Frank Young, Regional Manager, of Dressler Consulting Engineers, Incorporated (DCEI). Review of various documents concerning the workmanship and construction of the residence was also performed. The emphasis of DCEI's examination was to identify safety concerns and problem areas. The information gathered was then used to prepare an estimate of repairs to fix and rehabilitate the subject residence to a livable condition. The report containing the estimate of repairs identifies the major areas of concern.

This letter is intended to identify the dangers and risks that the previous workmanship and construction features presented to the occupants of the house. This letter also discusses the relative ease with which these items could have been identified by an inspector.

Collapse, fall, fire, and other health risks are the primary concerns faced by the occupants of the house.

1. The baluster and stair hand rail are inadequate. This system was not properly constructed. The living room area requires a newel post to provide proper support. Newel posts are also required at direction changes. None are currently found where required. The stair risers were also constructed incorrectly. The height variance is greater than that permitted by national safety codes. The stair system is potentially unsafe and currently poses a risk for falls and trips.



2. The stair opening was framed incorrectly. Single headers were used when double thickens framing was necessary. This poor construction technique created an unstable floor system that is subject to collapse, especially when the floor is subject to various high load configurations. In this regard, temporary bracing was added to the house to secure the occupants.
3. Ceiling framing was also noted to be questionable. Tray ceilings and recessed ceiling framing were found to be inadequate. Areas that should have been double thickness joists were only single width. Excessive deflection and subsequent cracking would be the short term effect of this framing. A long term danger of falling debris is a possibility.
4. To make room for plumbing fixtures the floor joists were notched. The joists in some cases were notched as much as 50 percent of the joist depth. The notched joists are plainly visible in the floor framing above the basement shop/garage area. The kitchen is above this notched area. These notches, combined with the fact that the joists used were not adequate to span the distances between bearing points, significantly reduce the load carrying ability of the floor, and render it structurally inadequate, if not unsound. These notched joists were hidden by the ceilings in the other areas of the house. Inspection holes show the widespread use of this poor technique, which basically robs the joist of its intended structural strength
5. The risk of electrical fire was noted to be unacceptable. The difficulties began at the electrical panel found in the main vehicle garage. The supply cables were not cushioned or protected from the sharp edge of the panel box, which is a violation of the National Electric Code. The potential for these wires to lose insulation due to abrasive rubbing on the box edges poses a real fire threat. Additional problems were identified in the house wiring. Connections were found outside of the proper junction boxes. Incomplete termination of live wires were also noted. These improper connections are also a fire risk.
6. The house was plumbed without vent stacks. Septic gas entered the house when the traps of the plumbing appliances were lost due to suction. The dishwasher was connected to the cold water line. The supply lines were under sized. The poor water line size could lead to the possibility of a scalding injury to the occupants of the house. Your tests of the water supply system showed that water stopped flowing when several valves were opened at the same time. This condition could lead to injury when the other valves are closed and the water flow resumes.

These are the major concerns existing at the house. Most, if not all of them could have been identified during a walk-through inspection of the house by a knowledgeable inspector.

Mr. Randy Bayliff conducted an inspection of the house. His check list "Residential Building Inspection" dated October 20, 1993, however, checked only for the presence of finish materials. Good, Fair, and Poor were the only evaluation categories. Plumbing received a consistent good mark. No comments as to the safety concerns regarding the water

supply, stairway, floor framing, or electrical panel were made. The inspection check list comments about the plumbing do not indicate the inadequate size of the supply line for the number of fixtures and their locations.

We believe that Mr. Bayliff should have noticed the ceiling height in the basement as being unusual. No areas of lowered ceilings were present. Normally a soffit is used to hide plumbing and heating ducts. No such soffit was noted. Soffit for the heating ducts was present however the upper plumbing fixtures had no such soffit work. The notched joists under the kitchen were very visible.

Had Mr. Bayliff looked at the roof, we believe that he surely would have noted the lack of vent tube penetrating the roof. Even a short walk around the house, while looking at the roof, would have revealed these missing vent tubes. According to Mr. Eck, Mr. Bayliff entered and examined the attic space. In this location, he would have easily been able to notice the missing vent tubes extending upwards to the roof deck.

No comment was made by Mr. Bayliff in his check list regarding the stairway and its lack of integrity.

Overall, we note that the building inspection performed by Mr. Bayliff simply identified the presence of walls, floors, and ceilings in the various rooms of the house, but not their condition with respect to codes, standards, practice, etc.

#### **Additional Items**

As directed by Mr. Eck the following items were researched and sized.

Mr. Eck reported that the furnace ran for long periods of time. The size of the heater and the air conditioning load was calculated. The heat input required to heat the house was determined to range between 137,000 Btu and 147,000 Btu input. The furnace at the house is rated at 100,000 Btu. It is apparently undersized, based on the temperature of the Springfield winters and the size of the house. In real terms this means that on the coldest days the installed furnace may not be large enough to maintain the heat of the house. On normal days, the furnace will have to operate for longer periods to maintain household temperatures. Over time, this will shorten the expected life of the blower and related equipment due to the increased operating hours per year.

The cooling load was calculated to be 5.8 tons. Rounded to the closest tonnage, this is six tons. The present compressor has a rating below this size. Due to the large size of the living areas, a better concept would have been to utilize zoned heating and cooling. Two smaller units could have been installed to condition the areas as needed. This would allow for local temperature variations, and would reduce utility costs when the heating/cooling loads are light.

The water system pressure vessel was large enough for the house and occupant load. The water pressure was maintained between 36 and 52 psig. The installation of an adequately sized supply system will improve water pressure at fixtures.

The two main ceiling beams were sized. The beam across the vehicle garage and the beam over the dining room area were analyzed. The garage beam spans 26'-4". The dining room span is 22'-5". The configurations were determined to be adequate for ceiling loads.


The roof framing for the shop building is inadequate. The trusses were set at too wide a spacing. This has caused deflection of the roofing material. Water has entered the building due to this deflection. Additional trusses must be added to reduce the space between the trusses and provide needed load bearing capacity.


### Conclusions

**Based upon the above cited information and analysis, it is the opinion of DCEI that:**

1. The builder's workmanship and construction methods indicate that he had limited knowledge of the fundamental concepts and practices of building construction. The builder's construction methods and technique have resulted in the direct endangerment of the occupants of the house.
2. The attached estimate report shows the costs that would likely be incurred to remedy the problems in the house.
3. Mr. Bayliff's building inspection did not identify any of the safety problems or construction shortcomings that existed in the house.

### DRESSLER CONSULTING ENGINEERS, INCORPORATED

  
Frank Young, B.S.C.M.  
Regional Manager

  
Randall Noon, Ph.D., P.E. /e  
Director  
Engineering Services



1949 East Sunshine • Suite 100-E • Springfield, Missouri 65804 • (+17) 888-2408 • FAX (913) 341-9127

April 28, 1995

Mr. Ken Eck  
Billings, MO

Subject: Estimate of Repairs --Eck Residence

Date of  
Construction: Fall 1992

DCEI File: 630050

### I. PURPOSE

The purpose of this estimate is to identify the costs required to repair the Eck residence.

### II. BACKGROUND

Construction errors and omissions in the original building have required major repair work to the structure. This estimate will serve as a guide for repair of these errors and omissions.

The estimate was prepared based upon the Means Building Construction Cost Data Manual dated 1994 and the Means Repair & Remodeling Cost Data Manual dated 1994. Some local suppliers and contractors were contacted for local price information.

### III. ESTIMATE

#### A. Demolition

Moving and storage of household; relocation expenses	\$ 6,400.00
Remove cabinets and trim/ refinish cabinets (lacquer and paint)	9,290.00
Removal of Interior fixtures, wall plates, etc.	240.00

Remove floor finishes	1,217.00
Strip sheet rock from walls and ceilings.	5,548.00
Remove floor subbase	1,814.00
Demolition of plumbing drain lines and water lines, demolition of slab lines	1,280.00
Remove Concrete Slabs; garage, patio, shop	5,900.00
Debris removal (labor)	820.00
Debris disposal	2,800.00
Total Demolition	<b>\$35,309.00</b>
 <b>B. Repairs</b>	
Earthwork and waterproofing	\$3,300.00
Temporary shoring and bracing	3,000.00
Removal of floor beam	250.00
New beam and installation	790.00
New floor joists, hangers, and blocking	4,262.00
Rough in plumbing	4,910.00
Roof repairs due to penetrations	650.00
Install copper water distribution	940.00
Repairs to electrical system, including service entrance.	2,380.00
New Subfloor	2,016.00
New Concrete floors and slabs	2,400.00
Remove and replace lintel and brick over lower entry. Repair brick ledges at windows; install brick step at entry	4,200.00


Repairs to stairs, new stringers	135.00
Adjustments and reseating windows	475.00
Increase size of attic access and pull down access in garage.	1,350.00
Reinforce and repair ceiling framing.	750.00
Attach Insulation in wall cavities	370.00
New Sheet rock	9,307.00
Ceiling Insulation (Blown in)	3,924.00
Wall finishes. Paint and paper (allowance)	12,000.00
Flooring, carpeting	3,333.00
Flooring, Vinyl	1,620.00
Flooring, wood	1,225.00
Flooring, tile	1,200.00
Install trim and cabinets, correct stairway.	2,550.00
Raised panel cabinet doors for lower level	990.00
Wood deck at rear of kitchen w/ stair	1,750.00
HVAC Service Call	350.00
Cost of larger size furnace and AC compressor	3,880.00
Total	\$ 74,307.00
<b>C. Site Work</b>	
Front walk remove and replace	\$ 891.00
Landscape, top soil & seed (2 acres)	8,300.00
Total	\$9,191.00

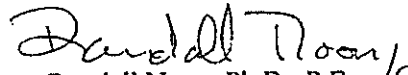
**D. Shop Building**

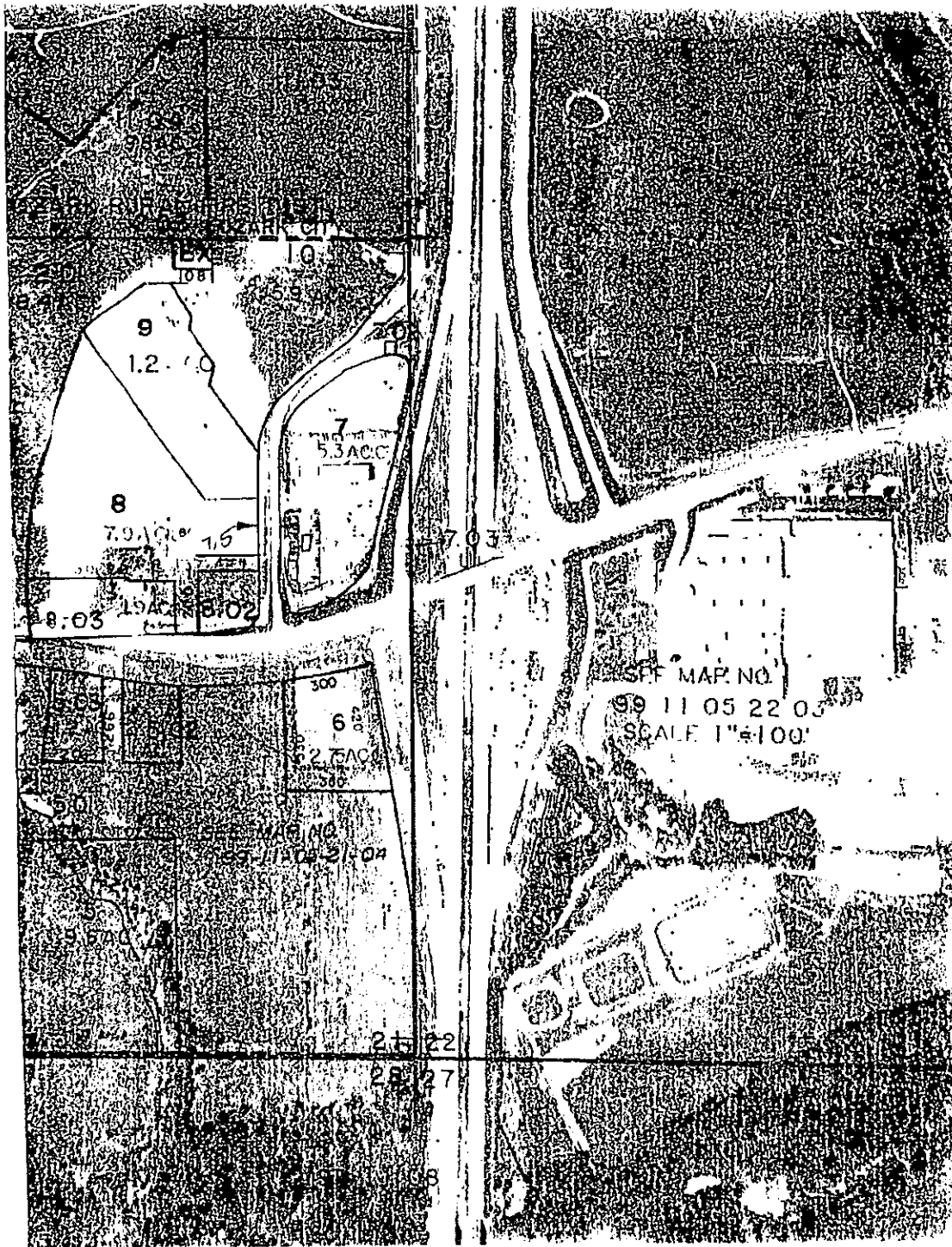
Strip off roofing materials and store	\$3,570.00
Install additional wood trusses	3,015.00
Reinstall roofing material repairs as needed	3,570.00
Total	<b>\$10,155.00</b>

This work will restore the house to a safe and livable condition. The overall estimated total for all areas of work is \$ 128,962.00.

**DRESSLER CONSULTING ENGINEERS, INCORPORATED**

  
Frank Young, B.S.C.M.  
Regional Manager

  
Randall Noon, Ph.D., P.E. /f  
Director  
Engineering Services



**LEGEND**

-----	AREA (FROM DEED)	10.5 Ac
-----	AREA (CALCULATED)	10.5 Ac (c)
-----	DIMENSION (FROM DEED)	165
-----	DIMENSION (CALCULATED)	66 (c)
-----	SUBDIVISION LOT NUMBER	23
-----	PARCEL NUMBER	45
-----	WATER	
-----	INTERSTATE HIGHWAY	59
-----	U.S. HIGHWAY	56
-----	STATE HIGHWAY	3
-----	COUNTY HIGHWAY	33
-----	ROADS, STREETS,	

**TOWNSHIP LOCAT**

T28N	R24W	R23W	R22W	R21W	R20W
T27N	11	12	13	14	15
T27N			10	17	
T26N			16	17	
T25N			21	22	

(CHRISTIAN COUNTY)



No. \_\_\_\_\_

Christian COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1985

Owner Missouri State Employees Ret. Parcel # 11-0.5-21-000-000-005-000  
 Mailing Address PO Box 209 Situs Address Hwy 65  
 City, State, Zip JEFFERSON CITY, MO 65102 Property Type & Use Shopping Center  
 Phone # 314-751-2342

Agent Savage, Savage & Brown Property Description \_\_\_\_\_  
 Address P.O. Box 515 \_\_\_\_\_  
 City, State, Zip Wichita, KS 67201 \_\_\_\_\_  
 Phone # 316-265-0011

1. Nature of Appeal Undervaluation
2. Basis for Appeal Income & expense
3. Opinion of Market Value as of January 1, 1985 1,500,000
4. Purchase Price \$ N/A Purchase Date \_\_\_\_\_
5. Type of Sale \_\_\_\_\_
6. Subsequent improvements made to property None  
 \_\_\_\_\_ Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

	1985 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 1985 Assessment
Residential	_____	_____	_____ x.19	_____
Agricultural	_____	_____	_____ x.12	_____
Commercial	_____	_____	_____ x.32	_____
Total	_____	_____	_____	_____

Reason for Change \_\_\_\_\_

Date \_\_\_\_\_  
 By \_\_\_\_\_

Your hearing before the B.O.E. is scheduled for Friday July 7, 1995 at 10:00 am. Room 204 Court House.  
Junior C. Combs  
 Junior C. Combs  
 County Clerk

**SUMMARY OF SALIENT FACTS AND CONCLUSIONS - RETAIL**

NEENINK & ASSOCIATES  
 FILE # 940578

Ozark Corners Shopping Center  
 405 North 21st Street  
 Ozark, Missouri 65721

PROPERTY TAX IDENTIFICATION NUMBER(S) 11-0.5-21-000-000-008-000

EFFECTIVE DATE 07/14/94

OWNERS OF RECORD Missouri State Employees' Retirement System

LAND AREA 7.95 ACRES  
 348,302 SF

GROSS BUILDING AREA (GBA) 51,239  
 GROSS LEASABLE AREA (GLA) 51,239  
 ANCHOR SPACE 65.46% OF GLA 33,539  
 NON-ANCHOR SPACE 34.54% OF GLA 17,700  
 TRAFFIC COUNT 7,361  
 CURRENT OCCUPANCY 98%  
 DEV DENSITY 0.15  
 YEAR BUILT 1981

ZONING DESIGNATION C-3  
 ZONING NAME Planned Shopping Center District  
 F.L.CODPLAIN MAP PANEL NUMBER 290079 0005 B  
 F.L.CODPLAIN MAP DATE 02/01/85

REAL ESTATE TAXES, 1993 Paid \$36,875

HIGHEST AND BEST USE Retail  
 PROPERTY RIGHTS APPRAISED Leased Fee  
 ESTIMATED MARKETING PERIOD 12 MONTHS

*Handwritten notes:*  
 1534057  
 435600  
 1969657  
 435,600

MARKET VALUE INDICATION BY THE COST APPROACH	AS IS \$1,780,000
MARKET VALUE INDICATION BY THE SALES COMPARISON APPROACH	\$1,790,000
MARKET VALUE INDICATION BY THE INCOME APPROACH: DIRECT CAP	\$1,860,000
DCF	\$1,747,000
MARKET VALUE ESTIMATE	\$1,750,000
VALUE INDICES	
MARKET VALUE PER GROSS BUILDING AREA	\$34.15
MARKET VALUE PER GROSS LEASABLE AREA	\$34.15
LAND VALUE	\$287,000
LAND VALUE PER ACRE	\$40,103
LAND VALUE PER SF	\$0.92
PAD SITE VALUE PER SF (34,560)	\$4.25
PAD SITE VALUE	\$147,000

### Super Regional Center (Mail)<sup>12</sup>

**Super Regional Center:** A super regional center provides for extensive variety in general merchandise, apparel, furniture and home furnishings, as well as a variety of services and recreational facilities. It is built around three or more full-line department stores of generally not less than 100,000 square feet each. In theory, the typical size of a super regional center is about 800,000 square feet of gross leasable area. In practice, the size ranges from about 600,000 to more than 1,500,000 square feet.

### PROPERTY RIGHTS APPRAISED

This appraisal report has been prepared to estimate the market value of the subject in leased fee estate.

### EFFECTIVE DATE OF APPRAISAL

The effective date of this appraisal report is July 14, 1994. Unless otherwise stated, all factors pertinent to a determination of value, as estimated herein, were considered as of this date. The property was inspected on July 14, 1994 by Kent K. Krause.

<sup>12</sup>ULI-The Urban Land Institute, *Dollars & Cents of Shopping Centers, 1990*, Washington, D.C.  
ULI-The Urban Land Institute, 1990, Page 3





Unemployment	High	Low
1983	9.2%	6.5%
1984	7.9%	4.5%
1985	6.1%	4.5%
1986	5.3%	4.2%
1987	5.5%	4.5%
1988	5.2%	3.8%
1989	4.9%	4.0%
1990	5.2%	3.8%
1991	5.4%	4.5%
1992	5.7%	3.9%
1993	4.8% (Avg.)	

1994 3.4  
1995 May 4.0

There are 25 or more industrial parks encompassing over 5,000 acres in the metropolitan area. City owned utility systems offer all utilities that are available at rates which tend to be substantially lower than those found elsewhere in the midwest.

In January, 1993, some of Springfield's major employers and the approximate number of employees included the following:

<u>Manufacturing Employers</u>		<u>Non-Manufacturing Employers</u>	
Kraft Food Corporation	1,200	St. John's Hospital	4,525
General Electric Company	750	State of Missouri	2,800
Litton Industries	670	Springfield Public Schools	2,600
Paul Mueller Company	805	Cox Medical Center	3,802
Associated Grocers	954	City of Springfield	1,500
		Bass Pro Shops	3,500
		City Utilities	985
		Consumer's	651
		Assemblies of God	1,000

Virtually every major regional bank holding company is represented in the local market. There are fourteen banks, seven savings and loans and several insurance companies located in the community.

## OZARK, MISSOURI AREA DATA

The City of Ozark, Missouri is located just off Highway 65 approximately ten miles south of Springfield, Missouri. Access to the area is good as the vicinity is served by Highways 65 and 160 with east/west access provided by State Highway 14 and U.S. 60 a short distance to the north.

### Demographics

The City of Ozark has experienced a 42% growth surge over the past ten years. The 1980 population was 2,980. In comparison, the 1990 population is 4,231. This growth is expected to continue at a slower pace in the future as the area continues to develop and serve as a suburb to Springfield.

The number of households in the Ozarks is currently 1,547.

Major employers in the area include Fasco Industries, Inc. employing over 700 persons, Hagale Industries employing approximately 315 persons and Tracker Marine Corporation with a current payroll estimated at 160. Other employers include Wal-Mart, Consumers, Ozark Supermarket and Native Woods Products. Average unemployment county wide in the past year was approximately 6.3%.

### General Information

Transportation services available to the City of Ozark include motor carriers such as Roadway Express, Beaufort and Jones truck lines. In addition, piggyback rail service is available 15 miles away as is air service at the Springfield regional airport, which has a 7,000 foot runway.

Both public and private schools are located in Ozark. The Ozark public school system consists of two elementary schools, one junior high school and one high school. The area is also served by the Willard Graff Vocational Technical School in Springfield. A number of colleges are also located in nearby Springfield such as Southwest Missouri State University and Drury College.

Community services located in Ozark include the nearest hospital nine miles away in Springfield with medical personnel located in Ozark consisting of two medical doctors, three osteopathic doctors and six dentists. In addition, the area is served by a police force consisting of seven full-time city policemen and a fire department staffed by 24 volunteer firemen. The city has a mayor and alderman form of government with city zoning and a comprehensive city plan in place.

All utilities are available in Ozark. Water service is supplied by the Ozark water system with sewer service also provided by the city. The city's source of water provides peak consumption capability of 1,065,253 gallons per day. Electricity is provided by the Empire District Electric Company in Ozark and natural gas is provided by KPL Gas Service Company.

An industrial park is located near Ozark with 1 to 3.8 acre tracts available with a neighboring private airport. Some of the large employers mentioned earlier in this report are located in this industrial park.

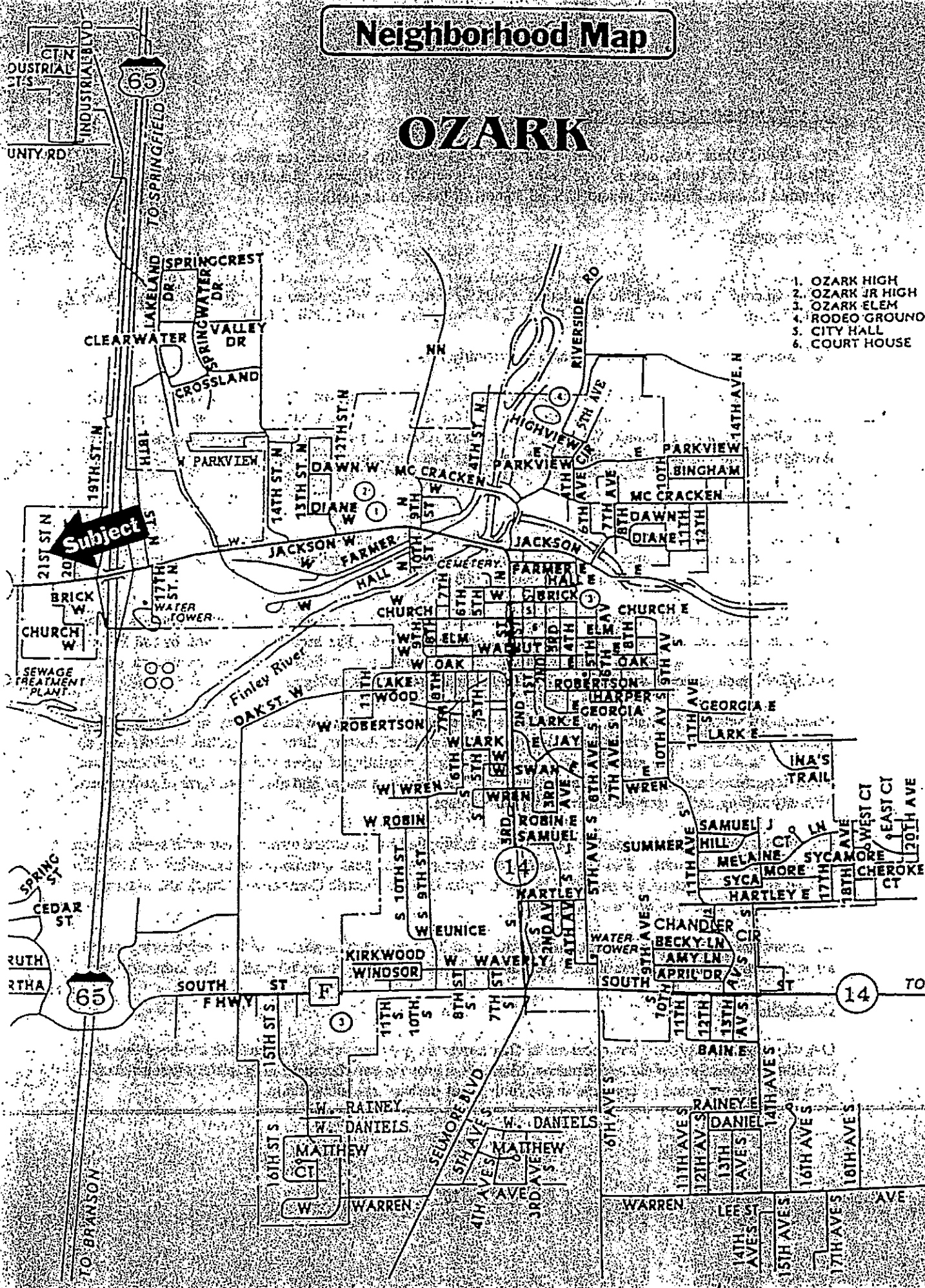
### Conclusion

Overall, substantial growth has occurred in Ozark over the past ten years. This growth has been due to its location between Springfield and Branson, Missouri, a growing entertainment area in the Missouri Ozarks. This growth is expected to continue in the future, but perhaps at a slower rate.

# Neighborhood Map

## OZARK

1. OZARK HIGH
2. OZARK JR HIGH
3. OZARK ELEM
4. RODEO GROUND
5. CITY HALL
6. COURT HOUSE



## DESCRIPTION OF THE LAND

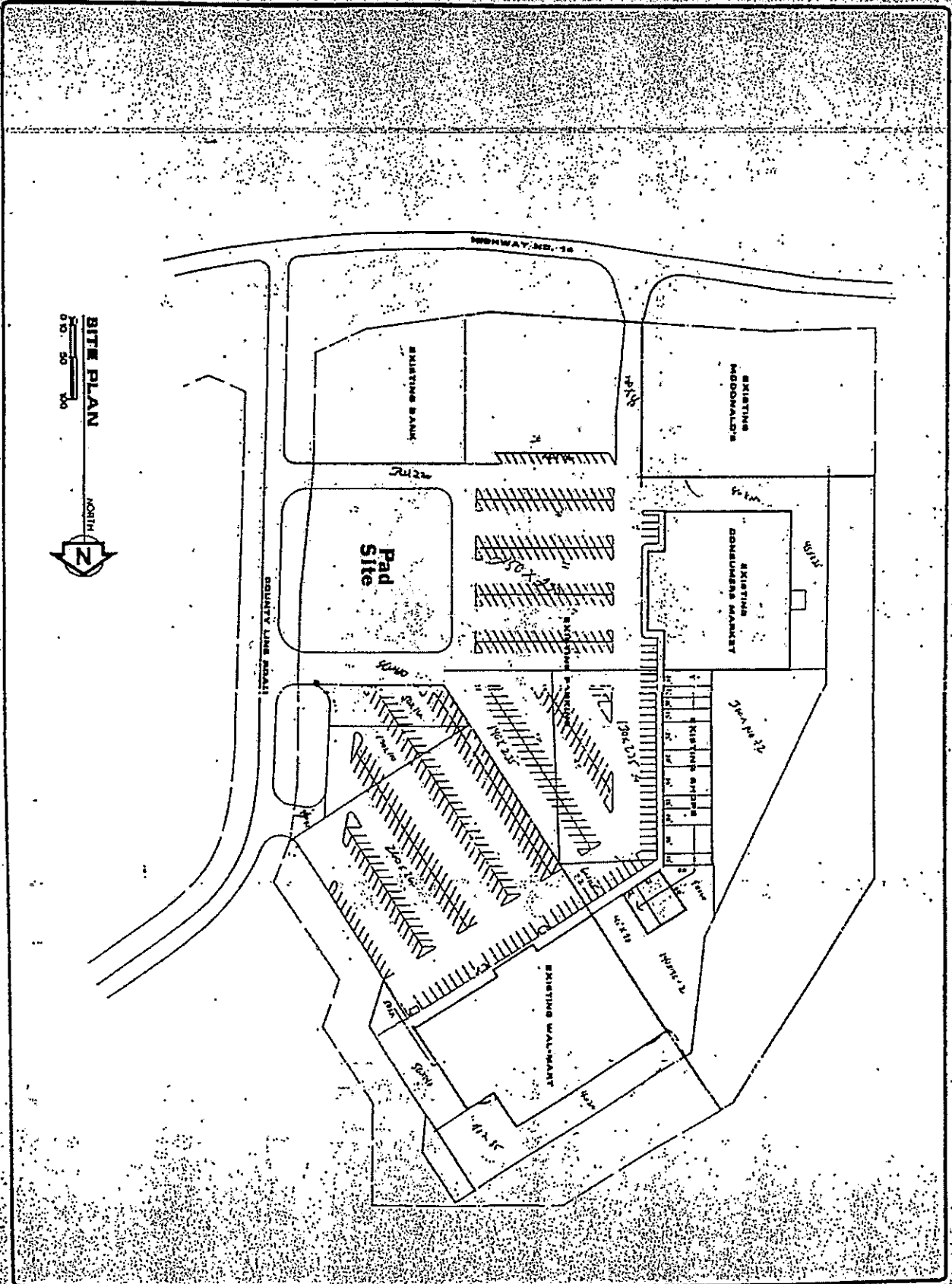
### 1. Physical Features

- a. Size/Dimensions - The subject site contains 7.95 acres, more or less, of 346,302 square feet. Also included in this total is a pad site situated along the west side of North 20th Street and contains a reported 34,560 square feet.
- b. Configuration - Irregular. (See plat map on the following pages, Parcel No. 11-05-21-000-000-008.)
- c. Topography/Drainage - The subject site lies above street grade along the west side of North 21st Street rising in elevation towards the west. Surface drainage appears to be adequate and storm sewer drainage appears to be collected and drained through a grass drainage ditch located along the west side of North 21st Street.
- d. Flood Plain - The subject property is identified as being in Flood Zone C, according to Flood Insurance Community Panel No. 290079 0005 B, dated February 1, 1985. Flood Zone C is defined as those areas outside the 100-year flood plain. Flood insurance is not typically required within this zone.
- e. Access - Access to the subject property from North 21st Street is via two curb cuts along the west side. Access to the subject property is considered good with no restrictions. Dock access to anchor space is located along the extreme western portion of the site behind the subject improvements.
- f. Traffic Count - According to the State Highway Department, the two way, 24 hour traffic count on 14 Highway is 7,361 cars and on U.S. Highway 65 at Highway 14 is 23,884 cars.
- g. Physical Condition - No apparent detriments to development.
- h. Ground Stability - The appraisers were not furnished a soil analysis, therefore, no conclusion can be ascertained with regard to the stability of the site, however, based upon visual inspection, no problems were identified.
- i. Pad Site - According to the property managers, the dimensions of the pad site are 180 feet of lineal frontage by 192 feet, located directly on North 20th Street. Visibility is considered to be average. (See aerial photographs on pages 27 and 28.)

### 2. Legal

- a. Zoning Analysis - According to the City of Ozark Planning and Zoning Department, the subject site carries a zoning designation of C-3, Planned Shopping Center District. A copy of the zoning map is included on the following pages.
- b. Conformance - The subject property, as improved, appears to, in all respects, comply with the legal zoning requirements.





1	DATE	10/1/88
	SCALE	AS SHOWN

**OZARK CORNERS SHOPPING CENTER**  
 LEO BISHNEER & CO. DEVELOPERS  
 HIGHWAY 10 & COUNTY LINE ROAD  
 OZARK, MISSOURI



**WARREN BATES, JR.**  
 & ASSOCIATES  
 ARCHITECTS  
 AIA


### REAL ESTATE TAX ANALYSIS

The ability to ascertain all tax information by tax parcel varies depending upon the jurisdiction and availability of public records. The appraisers have attempted to report the existing tax status as follows:

Real estate taxes for a property located in Christian County are based upon a property's assessed valuation on the first day of January for each tax year. Real estate taxes in this county represent *ad valorem* taxes, meaning a tax applied in proportion to value. The real estate taxes to an individual property may be determined by multiplying the assessed value for the property by a composite rate, which is commonly termed a mill levy established in each taxing district. For reference purposes, the subject property has been assigned a property tax identification number as follows: 11-0.5-21-000-000-008-000. In the State of Missouri, property taxes are paid in arrears, therefore, the taxes assessed for calendar year 1994 are due and payable on or before December 31, 1994.

Commercial properties in the State of Missouri are assessed, for tax purposes, at 32% of their market value. The subject property has a county appraised market value in 1993 of \$1,770,100. The following grid provides information as to the subject's taxation history, as well as arrearages, if applicable:

Tax Year	Assessed Value	Tax Rate/\$100	General Taxes	Special Assessments	Total Taxes	Status
1991	\$566,430	\$5.62	\$31,833.37	-0-	\$31,833.37	Paid
1992	\$566,430	\$5.62	\$32,003.30	-0-	\$32,003.30	Paid
1993	\$566,430	\$6.51	\$36,874.60	-0-	\$36,874.60	Paid
Current Tax Liability					\$36,874.60	Paid

The assessors in the area do adjust the values based on a transaction. A comparison of the assessor's estimate of market value with the market value estimated herein, along with a review of taxes on several similar properties indicates the real estate taxes are reasonable. Thus, an appeal is not recommended.

## INTRODUCTION TO THE COST APPROACH

The Cost Approach is comprised of four separate steps that include:

1. An estimate of the market value of the subject site.
2. The estimated cost of replacing or reproducing the existing improvements under current market conditions.
3. An estimate of depreciation from all causes which includes physical deterioration and functional and external obsolescence. The total accrued depreciation is subtracted from the replacement or reproduction cost of the improvements.
4. The addition of the land value and depreciated value of the improvements to arrive at a market value estimate.

### Explanation of Land Value - Valuation of the Primary Tract

In order to estimate the market value of the primary tract, assuming the property to be unimproved and available for development to its highest and best use, the appraisers have assembled data surrounding the sale of area unimproved properties. After examining available sales data, the appraisers have selected four land sale transactions for purposes of adjustment in order to provide an indication of subject land value. Detailed data surrounding each selected sale transaction has been included in Addendum A to this report. Summary data of each sale transaction, together with a map locating the sale property in reference to the subject, has been included following this discussion. Each sale analyzed represents an all cash sale transaction, thus, no adjustment for cash equivalency was required. In analyzing the individual sales, the appraisers have selected the price per square foot as the operative unit of comparison.

Comparable Land Sale No. 1 represents the sale of a land tract located on the west side of U.S. Highway 65 (Outer Road) in Ozark, Missouri which sold on April 7, 1993 for a confirmed purchase price of \$240,000. This land tract contains an estimated 6.00 acres or approximately 261,360 square feet, thus, indicating a price per square foot of \$0.92.

Comparable Land Sale No. 2 represents the sale of a land tract located at the southwest corner of Highway J (CC) and Hopedale in Ozark, Missouri which sold on August 15, 1992 for a confirmed purchase price of \$250,000. This land tract contains an estimated 4.01 acres or approximately 174,632 square feet, thus, indicating a price per square foot of \$1.43.

Comparable Land Sale No. 3 represents the sale of a land tract located on 20th Street, north of Highway 14 in Ozark, Missouri which sold on March 21, 1991 for a confirmed purchase price of \$245,000. This land tract contains an estimated 9.48 acres or approximately 412,949 square feet, thus, indicating a price per square foot of \$0.59.

Comparable Land Sale No. 4 represents the sale of a land tract located on the east side of North 18th Street in the northeast quadrant of U.S. Highway 65 and Highway 14 in Ozark, Missouri which sold on November 1, 1990 for a confirmed purchase price of \$667,000. This land tract contains an estimated 21.53 acres or approximately 937,847 square feet, thus, indicating a price per square foot of \$0.71.

ATTENTION

# SHORT-LIVED DEPRECIATION SCHEDULE - RETAIL

**NUNNINK & ASSOCIATES**  
FILE # 940878

Ozark Corners Shopping Center  
405 North 21st Street  
Ozark, Missouri 65721

## BUILDING SUMMARY

MARSHALL VALUATION SERVICE		BASE COST	\$39.05
SECTION	13		
PAGE	22		
CLASS	C		
TYPE	COMMUNITY SHOPPING CENTER	SUBTOTAL	\$39.05
BUILDING LIFE	45	CURRENT	1.070
EFFECTIVE AGE	13	LOCAL	0.930
QUALITY	AVERAGE	PERIMETER	0.850
YEAR BUILT	1981		
		ADJUSTED COST	\$33.03

## SHORT-LIVED DEPRECIATION

ITEM	TOTAL COST	ECONOMIC LIFE	EFFECTIVE AGE	PERCENT DEPRECIATED	TOTAL (\$) DEPRECIATION
ROOF	\$60,000	15	13	86.67%	\$52,000
PARKING LOT	\$177,800	15	13	86.67%	\$154,093
HVAC	\$128,000	15	13	86.67%	\$110,933
<b>TOTALS</b>	<b>\$365,800</b>			<b>86.67%</b>	<b>\$317,026</b>

## COMMENTS:

Depreciation can be divided into three separate categories:

1. **Physical Depreciation** (deterioration as evidenced by wear and tear, decay, dry rot, cracks, encrustations, or structural defects)
  - a. **Curable (Deferred Maintenance)** - As indicated in the description of improvements section of this report, all deferred maintenance as noted by the appraisers during the inspection is the responsibility of the tenant; and according to a letter dated July 6, 1994, are expected to be completed in an expeditious manner. Therefore, no inordinate deferred maintenance has been estimated.
  - b. **Incurable**
    - (i) **Short Lived Items** - Components of the building structure which have short lives, including roof, parking lot, and HVAC, have been identified on a short lived depreciation schedule included on the following pages. In each case, the economic life and effective age of each of these components has been estimated in order to arrive at a total depreciation calculation of short lived items. As indicated, the appraisers estimate total accrued short lived incurable depreciation of \$317,026.
    - (ii) **Long Lived Items** - The appraisers have utilized an age/life calculation estimating the subject property to have a 13 year effective age and a 45 year economic life, thus, long lived incurable depreciation is estimated at 28.89% of the depreciated replacement cost new, or \$527,007.
2. **Functional Obsolescence** - Functional obsolescence may be due to poor floor plan design, mechanical inadequacies or super-adequacies, functional inadequacies or super-adequacies due to size, style, age, etc. The subject property, again, was constructed in 1981 and appears to, in all cases, conform to current market standards of construction. Hence, no functional obsolescence relative to floor-plan or construction characteristics was apparent.
3. **External Obsolescence** - External obsolescence is caused by influences external to the property such as changes in property type, land use, legislation, etc. No adverse locational or external influences are apparent.

#### Estimate of Value

When the land value estimate of \$287,000 for the portion of the site attributable to Ozark Corners Shopping Center and the pad site value of \$147,000 is added to the depreciated replacement cost new of the improvements, a subject value of \$1,779,952, rounded to \$1,780,000, is indicated.



# Savage, Savage & Brown, Inc.

Ad Valorem Property  
Tax Consultants

P.O. Box 9093  
Shawnee Mission, Kansas 66201-9093  
Phone 913-432-6644  
Fax 913-432-6694

P.O. Box 516  
Wichita, Kansas 67201-0516  
Phone 316-265-0041  
Fax 316-265-0089

*Ray W. Browning*  
*(913) 432-6644*

June 29, 1995


Christian County Clerk's Office  
P.O. Box 549  
Ozark, MO 65721

Dear Reader:

Enclosed is a BOE form for 1995. Please submit this appeal, and allow the BOE to schedule this property.

I have included a stamped addressed envelope. Please stamp the copy and return it to me to verify receipt. If you have any questions, I may be contacted at (913) 432-6644.

Sincerely,



Ray W. Browning

RWB/maj

enclosures: BOE form  
return receipt

cc: file



**NATIONAL**  
**PROPERTY TAX GROUP**  
A NETWORK OF PROPERTY TAX PROFESSIONALS

Member of I.A.A.O. For Over

No. \_\_\_\_\_

Christian COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1985

Owner Missouri State Employees Ret. Parcel # 11-0.5-21-000-000-005-000  
 Mailing Address PO Box 209 Situs Address Hwy 65  
 City, State, Zip Jefferson City, MO 65102 Property Type & Use Shopping Center  
 Phone # 314-751-2342

Agent Savage, Savage & Brown Property Description \_\_\_\_\_  
 Address P.O. Box 515  
 City, State, Zip Wichita, ks 67201  
 Phone # 316-265-0011

1. Nature of Appeal Undervaluation
2. Basis for Appeal in correct expenses
3. Opinion of Market Value as of January 1, 1985 1,500,000
4. Purchase Price \$ N/A Purchase Date \_\_\_\_\_
5. Type of Sale \_\_\_\_\_
6. Subsequent improvements made to property none  
 Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

	1985 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 1985 Assessment
Residential	_____	_____	x.19	_____
Agricultural	_____	_____	x.12	_____
Commercial	_____	_____	x.32	_____
Total	_____	_____		_____

Reason for Change \_\_\_\_\_

Date \_\_\_\_\_  
 By \_\_\_\_\_

Your hearing before the B.O.E. is scheduled for Friday July 7, 1995 at 10:00 am. Room 204 Court House.  
Junior C. Combs  
 Junior C. Combs  
 County Clerk

BOARD OF EQUALIZATION OF

CHRISTIAN

COUNTY

1. Name and Address of Owner:

Mo St Employees Retirement  
 % Follman Properties  
 165 N Meramec St Louis, Mo 63105-0398

2. Parcel/Locator Number and Address of Property:

11-0.5-21-000-000-008-000

3. Classification, Appraised and Assessed Values by Assessor:

	Appraised	Assessed
Residential Land		
Improvement		
Agricultural Land		
Improvement		
Commercial Land	435,600	139,400
Improvement	1,500,700	480,220

4. Classification, Appraised and Assessed Values by Board:

	Appraised	Assessed
Residential Land		
Improvement		
Agricultural Land		
Improvement		
Commercial Land	435,600	139,400
Improvement	1,500,700	480,220

5. Date Decision mailed to Taxpayer: 8-2-95

*Timothy Paul*  
 Secretary of Board of Equalization



Christian COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1985

Owner Missouri-STATE Employees' Ret. Parcel # 11-0.5-21-000-000-005-000  
Mailing Address PO Box 209 Situs Address Hwy 65  
City, State, Zip JACKSON CITY, MO 65102 Property Type & Use Shopping Center  
Phone # 314-751-2342

Agent Savage, Savase & Brown Property Description \_\_\_\_\_  
Address P.O. Box 515 \_\_\_\_\_  
City, State, Zip Wichita, KS 67201 \_\_\_\_\_  
Phone # 316-265-0041

1. Nature of Appeal Undervalued

2. Basis for Appeal Income & Expense

3. Opinion of Market Value as of January 1, 1985 500,000

4. Purchase Price \$ NA Purchase Date \_\_\_\_\_

5. Type of Sale \_\_\_\_\_

6. Subsequent improvements made to property None  
Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

	1985 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 1985 Assessment
Residential	_____	_____	x.19	_____
Agricultural	_____	_____	x.12	_____
Commercial	_____	_____	x.32	_____
Total	_____	_____		_____

Reason for Change \_\_\_\_\_

Date \_\_\_\_\_  
By \_\_\_\_\_

Your hearing before the B.O.E. is scheduled for Friday July 7, 1995 at 10:00 am. Room 204 Court House.  
Junior C. Combs  
Junior C. Combs  
County Clerk

No Chg by BOE dated 7-7-95

# Savage, Savage & Brown, Inc.

Ad Valorem Property  
Tax Consultants

P.O. Box 515  
Wichita, Kansas 67201-0515  
Phone 316-265-0041  
Fax 316-265-0089

5340 College Blvd.  
Overland Park, Kansas 66211  
Phone 913-345-9024  
Fax 913-338-4507

August 4, 1995

State Tax Commission of Missouri  
P.O. 146  
Jefferson City, Missouri 65102

RE: State Tax Commission Tax Year: 1995  
Missouri State Employees' Retirement/Mosers (Ozark Corners)  
Hwy 65  
Christian County  
Parcel # 11-0.5-21-000-000-008-000

Dear Members:

Please accept this letter as written appeal to the value of the above captioned real estate property.

Enclosed is Complaint for Review of Assessment form and Board of Equalization Hearing Decision. Please acknowledge receipt of this request by dating and returning the second copy of this letter in the self-addressed envelope.

Please feel free to call should you have any questions or require any further information.

Sincerely,

Tom W. Savage  
Savage, Savage & Brown, Inc.

Enc.

cc: Pat Neylon  
Ray Browning  
Christian County Clerk

*Received 8-7-95*



**NATIONAL**  
**PROPERTY TAX GROUP**  
A NETWORK OF PROPERTY TAX PROFESSIONALS

Member of I.A.A.O. For Over 40 Years

Christian 7 Appeals  
COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1985

Owner: Robert Phelps Parcel # 13-0-13-000-000-006-001  
Mailing Address 1970 Springhill Rd. Situs Address 1970 Springhill  
City, State, Zip Sparks, Mo. Property Type & Use \_\_\_\_\_  
Phone # 634-5327

Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone # \_\_\_\_\_

- Nature of Appeal MAKE CORRECTIONS IN ASSESSMENT.  
PROPERTY DATA COLLECTION PROCEDURE
- Basis for Appeal PERFORMANCE OF DATA COLLECTION  
OFFICER
- Opinion of Market Value as of January 1, 1985 \_\_\_\_\_
- Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_
- Type of Sale \_\_\_\_\_
- Subsequent improvements made to property \_\_\_\_\_  
Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

	1985 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 1985 Assessment
Residential	_____	_____	x.19	_____
Agricultural	_____	_____	x.12	_____
Commercial	_____	_____	x.32	_____
Total	_____	_____	_____	_____

Reason for Change \_\_\_\_\_  
\_\_\_\_\_

Date \_\_\_\_\_  
By \_\_\_\_\_

Appeals Date Aug 14  
9:00 AM



10:00 AM Friday 7-29-95

No. \_\_\_\_\_

CHRISTIAN COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 1995

Owner George W. Kilgore Parcel # \_\_\_\_\_  
Mailing Address 382 Berkshire Rd. Situs Address \_\_\_\_\_  
City, State, Zip 02211, MA 01574 Property Type & Use \_\_\_\_\_  
Phone # 485-3408

Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone # \_\_\_\_\_

- Nature of Appeal excess increase (60%) in current Prop. Tax
- Basis for Appeal it should not be taxed an extra or add'n 60% because of tax app. errors on appeal.
- Opinion of Market Value as of January 1, 1995 \_\_\_\_\_
- Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_
- Type of Sale \_\_\_\_\_
- Subsequent improvements made to property \_\_\_\_\_  
Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

	1994 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 1994 Assessment
Residential	_____	_____	x.19	_____
Agricultural	_____	_____	x.12	_____
Commercial	_____	_____	x.32	_____
Total	_____	_____	_____	_____

Reason for Change \_\_\_\_\_

DATE \_\_\_\_\_  
By \_\_\_\_\_

Please Complete and mail one copy back. Bring the other copy with you to the hearing.

No. \_\_\_\_\_

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 95

Owner Leslie K. & Carolyn J. Boone Parcel # 11-0.2-10-000-000-037-000  
 Mailing Address 4403 N. 17<sup>th</sup> St. Situs Address \_\_\_\_\_  
 City, State, Zip OLARK, MO. 65721 Property Type & Use Residential  
 Phone # 417-581-3247

Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
 Phone # \_\_\_\_\_

1. Nature of Appeal Loc Index

2. Basis of Appeal Assessed Value Increase TO great - For 1995

3. Opinion of Market Value as of January 1, 19 \_\_\_\_\_

4. Purchase Price \$ 102,000 Purchase Date Oct. 1993

5. Type of Sale \_\_\_\_\_

6. Subsequent improvements made to property Landscaping, Trees, Shrubbery  
Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

	19__ Assessment	Owners's Opinion of Market Value	Market Value by BOE	New 19__ Assessment
Residential	_____	_____	_____	x.19 _____
Agricultural	_____	_____	_____	x.12 _____
Commercial	_____	_____	_____	x.32 _____
Total	_____	_____	_____	_____

Reason for Change \_\_\_\_\_

DATE \_\_\_\_\_ BY \_\_\_\_\_

COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR 19 95

Owner Johnny R. Hefelhuber  
Mailing Address 108 N. 6th  
City, State, Zip Ozark, Mo. 65721  
Phone # 581-5879

Parcel # 11-16-23-03-09-04  
Situs Address 108 N 6th St 02  
Property Type & Use RES

Agent \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone # \_\_\_\_\_

Property Description  
N 183' Lot 160 PAULS SURVEY

- Nature of Appeal: I'm complaining because of the Assessed value being ~~to~~ more than doubled.
- Basis of Appeal \_\_\_\_\_
- Opinion of Market Value as of January 1, 19 \_\_\_\_\_
- Purchase Price \$ 7800 Purchase Date \_\_\_\_\_
- Type of Sale \_\_\_\_\_
- Subsequent improvements made to property \_\_\_\_\_  
\_\_\_\_\_ Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

	19__ Assessment	Owners's Opinion of Market Value	Market Value by BOE	New 19__ Assessment
Residential	_____	_____	_____	x.19 _____
Agricultural	_____	_____	_____	x.12 _____
Commercial	_____	_____	_____	x.32 _____
Total	_____	_____	_____	_____

Reason for Change \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE \_\_\_\_\_ BY \_\_\_\_\_

Christian COUNTY BOARD OF EQUALIZATION

PROPERTY ASSESSMENT APPEAL FOR ~~1985~~ 1995

Owner BPS Catalog LP  
Mailing Address 1935 S Campbell  
City, State, Zip Springfield, MO 65898  
Phone # \_\_\_\_\_

Parcel # 11-0.6-23-002-004-006-000  
Situs Address 700 North 4th Street  
Property Type & Use \_\_\_\_\_

Agent Property Tax Research Company  
Address 8400 W 110th Street Suite 320  
City, State, Zip Overland Park, KS 66210  
Phone # 1-800-394-0147

Property Description All lots 1st Contn PT w of old  
1st 1/4 102; lot 178, All lot 103 Pauls Survey,  
M-150, ETC AT SWC #102, The SW 180' TH  
NW 150, The E 200', The SO' TO POB

- Nature of Appeal The Current Value is above that of the Market
- Basis for Appeal Market value indication via the application of the Income Approach and Market Data Approach Supports a value below the assessed value
- Opinion of Market Value as of January 1, ~~1985~~ 1995 # 172,284
- Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_
- Type of Sale \_\_\_\_\_
- Subsequent improvements made to property \_\_\_\_\_ Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

	1985 Assessment	Owner's Opinion of Market Value	Market Value by BOE	New 1985 Assessment
Residential	_____	_____	_____ x.19	_____
Agricultural	_____	_____	_____ x.12	_____
Commercial	_____	_____	_____ x.32	_____
Total	_____	_____	_____	_____

Reason for Change \_\_\_\_\_

Date \_\_\_\_\_  
By \_\_\_\_\_

~~2:00 PM Friday July 11~~  
9 AM July 21st



ATTORNEYS AT LAW  
602 S. STATE • P.O. Box 367  
IOLA, KANSAS 66749

TELEPHONE: (316) 365-3123 • (800) 388-8529 • FAX: (316) 365-2278

Tim J. Larson

Jeanie L. Schainost

August 10, 1995

Junior C. Combs  
Clerk of County Court  
P.O. Box 549  
Ozark, MO 65721

Re: Sonic Drive-In of Nixa, MO., L.L.C. Valuation Increase

Dear Mr. Combs:

Writing to request an appeal on the valuation increase of the above mentioned store with the legal description of Lot 20 & 21 Wassons 2nd. We do not feel that the increase in the assessed value is appropriate when taking into consideration the other similarly situated Sonic Drive-In's in Missouri. We have enclosed copies of the assessed valuations of similarly situated Sonic stores for you to review in regard to this appeal.

Please let us hear from you at your earliest convenience regarding this matter.

Sincerely,



Tim J. Larson  
of LARSON & SCHAINOST, LLC

Enclosure

SDI of Mexico

89'

LINDA

From: Marsha Peery, Assessor  
Audrain County Courthouse  
101 N. Jefferson, Room 106  
Mexico, Missouri 65265-2769

Parcel No. 08-04884  
Map No. 17-7-25-3-004-005

Mail To:

LENEVE, MARION & JUDITH

BOX 165  
IDLA, KS

66749

Owner:

LENEVE, MARION & JUDITH &  
MCM BUILDING PARTNERS

TAX CODE: 1001

Built in 1989

Legal Description:  
SURVEY 51  
W 102' X N 167' OF 1

(102X167)

Parcel Location:  
806 E LIBERTY

\$6.00

THIS IS NOT A BILL - ONLY A NOTICE OF ASSESSED VALUATION

Previous Assessed Value for 1994:				
Residential	Agricultural	Commercial	Forest	TOTAL
		28,605		28,605
Current Assessed Value for 1995:				
Residential	Agricultural	Commercial	Forest	TOTAL
	89,398	29,528		29,528
1995 APPRAISED VALUE:				
Residential	Agricultural	Commercial	Forest	TOTAL
		92,275		92,275

Appraised 1994 -

Contact the Assessor's Office, at 314-473-5827, if you feel the 1995 APPRAISED VALUE is incorrect, to schedule an appointment with the Assessor and Appraiser, to discuss the value. Please bring all pertinent appraisal information to the meeting. You must have some proof of an error in the APPRAISED VALUE.

WE CANNOT ESTIMATE TAXES AT THIS TIME. Please refer to the cover letter and levy sheet information, for the formula to figure your own taxes on each parcel.

If you wish to appeal the above valuation, you may appear before the BOARD OF EQUALIZATION, which opens July 10, 1995. Please call 314-473-5820 as soon as possible to make an appointment. Appointments must be made BEFORE July 6, 1995. You must give the above PARCEL NUMBERS when making an appointment.

816-885-6963

78'

JUN 25 '95 09:17PM MAX K RICKERSON

P.1

MAP PARCEL NUMBER	PROPERTY LOCATION
18-1.0-02-004-007-023-000	805 EAST OHIO CLIN

SEC.TNSHP.RNG.
2 41 26

PROPERTY DESCRIPTION

THIS IS NOT A TAX BILL

BLACKFORD'S LOTS 32 & 33

INCL THE 8' VACATED ALLEY LYING S

OF LOTS--EXC 3 10' THEREOF FOR CTS

Built in 1978

RICKERSON, MAX K. & DORIS J., TRUST  
P O BOX 431

CHANUTE, KS

66720-0000

CHUTE DISTRICT  
CLIN

MISC. DIST.			
CLRD	CLIN		CICL
CDLI		GVHP	

### NOTICE OF CHANGE IN ASSESSED VALUE OF REAL PROPERTY

JAMES R. (JIM) KECK, ASSESSOR HENRY COUNTY COURTHOUSE 100 WEST FRANKLIN, CLINTON, MISSOURI 64735-2000

PREVIOUS ASSESSED VALUE FOR 1994			
RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
		29,630	29,630

APPROXIMATE VALUE AS OF JANUARY 1, 1995			
RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
		111,400	111,400

ASSESSED VALUE AS OF JANUARY 1, 1996			
RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
		35,650	35,650

PLEASE NOTE  
THESE ARE ASSESSED  
VALUES, NOT TAX  
DEBITS. IF YOU  
HAVE QUESTIONS  
CONCERNING THIS  
NOTICE, PLEASE CALL  
(816) 467-0963  
OR WRITE WITHIN 15  
DAYS OF RECEIPT OF  
THIS NOTICE IF  
YOUR QUESTIONS  
CANNOT BE  
ANSWERED, OR  
IF YOU ARE NOT  
SATISFIED WITH  
THE EXPLANATION  
YOU MAY APPEAR  
BEFORE THE BOARD  
OF EQUALIZATION.

IF YOU HAVE ANY QUESTIONS CONCERNING YOUR VALUATION PLEASE CALL OR WRITE WITHIN 15 DAYS OF RECEIPT OF THIS NOTICE TO DISCUSS YOUR  
VALUE. AFTER THE 15 DAY PERIOD YOU WILL BE REQUIRED TO APPEAR BEFORE THE BOARD OF EQUALIZATION WITH CALLING PROGRAMS AND RECORDS.

JULY 10 1996

Bldg. Smaller

86'

JUN 18 '95 07:24PM MAX K RICKERSON  
This change notice is being sent to you because there has been a change in the appraisal value of your real estate. There are three different reasons that your value might have changed.

1. If you have had any new construction or remodeling of the buildings on this property, this will usually increase the value of the property.
2. We were required by the Missouri State Tax Commission to raise our index, which is used to calculate the values of buildings. This change is due to the increase in market values of property in Barton County.
3. Land has been selling higher, so if you have residential or commercial land we have changed some land to reflect this higher market value. Also on Agricultural land, the Tax Commission has required us to change some of the grading of soil types, and they have also changed the values per acre, state wide.

When looking at the change notice, the first line of values is the 1994 assessed values per sub-class. The second line is the 1995 appraised or market value and the third line is the 1995 assessed value. The difference between the 1994 assessed value and the 1995 assessed value is the amount of actual change in your assessment. Phone numbers are on the change notice. Board of Equalization meets in July.

MAP PARCEL NUMBER
08-070-25-040-003-001.109

0251400
---------

25-32-31
----------

PROPERTY DESCRIPTION

LEASEHOLDER - BUILDINGS ONLY

Built in 1986

SONIC OF LAMAR MO  
% DON LENEVE  
4 DELAWARE  
BUTLER, MO 64730

R1
----

TOWNSHIP	CITY
CITY NAME	LAMAR
ROAD DIST	1

### NOTICE OF CHANGE IN ASSESSED VALUE OF REAL PROPERTY

BARTON COUNTY ASSESSOR, COURT HOUSE, LAMAR, MISSOURI 64703

PREVIOUS ASSESSED VALUE FOR 1994

RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
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20,670

20,670

APPRAISED VALUE AS OF JANUARY 1, 1995

RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
-------------	--------------	------------	-------

77,100

77,100

ASSESSED VALUE AS OF JANUARY 1, 1995

RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL
-------------	--------------	------------	-------

24,670

24,670

PLEASE NOTE  
THESE ARE ASSESS  
VALUES, NOT TAX  
DOLLARS. IF YOU  
HAVE QUESTIONS  
CONCERNING THIS  
NOTICE, PLEASE CALL  
(417) 887-3521 OR  
WRITE WITHIN 15  
DAYS OF RECEIPT OF  
THIS NOTICE IF  
YOUR QUESTIONS  
CANNOT BE  
ANSWERED, OR  
IF YOU ARE NOT  
SATISFIED WITH  
THE EXPLANATION  
YOU MAY APPEAR  
BEFORE THE BOARD  
OF EQUALIZATION.

No. \_\_\_\_\_

Robert Phelps COUNTY BOARD OF EQUALIZATION <sup>Appeals</sup>

PROPERTY ASSESSMENT APPEAL FOR 19 95

Owner Robert Phelps Parcel # 13-018-000-000-006-001  
Mailing Address 1970 Springhill Rd Situs Address 1970 Springhill Rd  
City, State, Zip Sparta, Mo. Property Type & Use \_\_\_\_\_  
Phone # 634 5323

Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone # \_\_\_\_\_

- Nature of Appeal Make Corrections in Assessment  
Protest Data Collection Procedure
- Basis of Appeal Pro Performance of Data Collection  
Officer
- Opinion of Market Value as of January 1, 19 \_\_\_\_\_
- Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_
- Type of Sale \_\_\_\_\_
- Subsequent improvements made to property \_\_\_\_\_  
\_\_\_\_\_ Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

19__ Assessment	Owners's Opinion of Market Value	Market Value by BOE	New 19__ Assessment
Residential _____	_____	_____	x.19 _____
Agricultural _____	_____	_____	x.12 _____
Commercial _____	_____	_____	x.32 _____
Total _____	_____	_____	_____

Reason for Change \_\_\_\_\_

DATE \_\_\_\_\_ BY \_\_\_\_\_

County Clerk 581-6360

Appeals Date Aug 14<sup>th</sup>  
9.00

No. \_\_\_\_\_

Robert Phelps COUNTY BOARD OF EQUALIZATION <sup>Appeals</sup>

PROPERTY ASSESSMENT APPEAL FOR 19 95

Owner Robert Phelps Parcel # 13-018-000-000-006-001  
Mailing Address 1970 Springhill Rd Situs Address 1970 Springhill Rd  
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Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone # \_\_\_\_\_

- Nature of Appeal Make Corrections in Assessment  
protest Data Collection Procedure
- Basis of Appeal Performance of Data Collection  
Officers
- Opinion of Market Value as of January 1, 19 \_\_\_\_\_
- Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_
- Type of Sale \_\_\_\_\_
- Subsequent improvements made to property \_\_\_\_\_  
\_\_\_\_\_ Cost \_\_\_\_\_

NOTE: Income type property owners should submit income and expense information on forms provided.

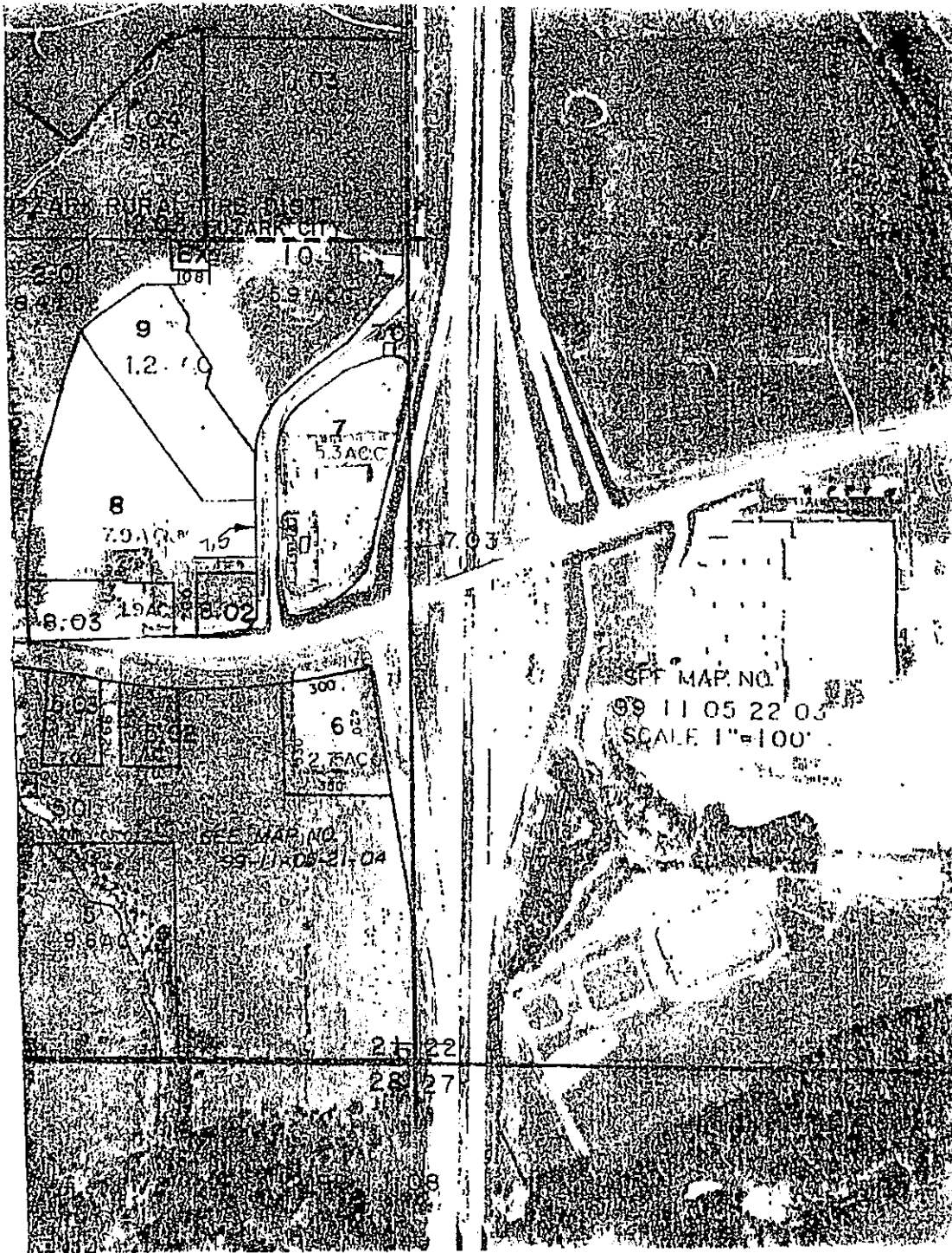
NOTE: DO NOT FILL OUT BELOW THIS LINE, FOR COUNTY USE ONLY

19__ Assessment	Owners's Opinion of Market Value	Market Value by BOE	New 19__ Assessment
Residential _____	_____	_____	x.19 _____
Agricultural _____	_____	_____	x.12 _____
Commercial _____	_____	_____	x.32 _____
Total _____	_____	_____	_____

Reason for Change \_\_\_\_\_

DATE \_\_\_\_\_ BY \_\_\_\_\_

Appeals Date Aug 14<sup>th</sup>  
9:00



**LEGEND**

-----	AREA (FROM DEED)	10 5 AC
-----	AREA (CALCULATED)	10 5 AC (c)
-----	DIMENSION (FROM DEED)	16 5
-----	DIMENSION (CALCULATED)	66 (s)
=====	SUBDIVISION LOT NUMBER	23
=====	PARCEL NUMBER	45
-----	WATER	
-----	INTERSTATE HIGHWAY	
-----	U. S. HIGHWAY	
-----	STATE HIGHWAY	
-----	COUNTY HIGHWAY	
LOCK NO. ②	ROADS, STREETS,	BY NAME
LK. LIMIT 2/3		
NO. "003"		

**TOWNSHIP LOCAL**

	R24W1R23W1R22W1R21W1R20W				
T28N	07	08	09	10	11
T27N	08	09	10	11	12
T26N				10	11
T25N				20	21
T24N					

CHRISTIAN COUNTY