MISSOURI COURT OF APPEALS
WESTERN DISTRICT

DAVID COX, PLATTE COUNTY ASSESSOR, AND PARK HILL SCHOOL DISTRICT,
RESPONDENTS

vs.

GRADY HOTEL INVESTMENTS, LLC.,
APPELLANT

DOCKET NUMBER WD83097
DATE: JULY 28, 2020

Appeal from:

The Circuit Court of Platte County, Missouri
The Honorable Thomas C. Fincham, Judge

Appellate Judges:

Division Two: Karen King Mitchell, Presiding Judge, Anthony Rex Gabbert, Judge and W. Douglas Thomson, Judge

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Attorneys:

Mary Jo Shaney, for Respondent Park Hill School District

John K. Power, for Appellant

MISSOURI APPELLATE COURT OPINION SUMMARY

MISSOURI COURT OF APPEALS
WESTERN DISTRICT

DAVID COX, PLATTE COUNTY ASSESSOR AND PARK HILL SCHOOL DISTRICT, RESPONDENTS,
v.
GRADY HOTEL INVESTMENTS, LLC, APPELLANT.

WD83097 Platte County

Before Division Two Judges: Karen King Mitchell, Presiding Judge, Anthony Rex Gabbert, Judg,e and W. Douglas Thomson, Judge

Grady Hotel Investments, LLC appeals from the judgment of the Platte County Circuit Court reversing the decision of the State Tax Commission finding Grady Hotel Investments, LLC only has a leasehold interest in the Marriott Hotel at KCI and assessing the taxable valuation of that interest at zero ($0.00) pursuant to the bonus value method. We affirm the judgment of the trial court reversing the decision of the State Tax Commission and remanding to the State Tax Commission for reconsideration consistent with this opinion.

AFFIRMED.

Division Two holds:

The State Tax Commission erred in concluding that Grady Hotel Investments, LLC's interest in the Marriott Hotel at KCI was a leasehold interest and assessing the taxable valuation at zero ($0.00) because that determination was contrary to the plain language of the contracts between Grady Hotel Investments, LLC and the City of Kansas City.

Opinion by: W. Douglas Thomson, Judge Date: July 28, 2020

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