IN THE MISSOURI COURT OF APPEALS
WESTERN DISTRICT

COMPLETE TITLE OF CASE

EVELYN BRAVO, et al.,

Appellants,

v.

JACKSON COUNTY BOARD OF EQUALIZATION, et al.,

Respondents.

DOCKET NUMBER WD84086

MISSOURI COURT OF APPEALS
WESTERN DISTRICT

DATE: December 21, 2021

APPEAL FROM

The Circuit Court of Jackson County, Missouri
The Honorable Patrick W. Campbell, Judge

JUDGES

Division Two: Pfeiffer, P.J., and Witt and Gabbert, JJ. CONCURRING.

ATTORNEYS

Brandon C. Mason, Legal Aid of Western Missouri, Kansas City, MO, Attorney for Appellants.

Joshua Haner, Deputy County Counselor, Jackson County Counselor's Office, Kansas City, MO, Attorney for Respondents.

MISSOURI APPELLATE COURT OPINION SUMMARY

MISSOURI COURT OF APPEALS
WESTERN DISTRICT

EVELYN BRAVO, et al., Appellants,
v.
JACKSON COUNTY BOARD OF EQUALIZATION, et al., Respondents.

WD84086 **Jackson County**

Before Division Two Judges: Mark D. Pfeiffer, Presiding Judge, and Gary D. Witt and Anthony Rex Gabbert, Judges

Ms. Evelyn Bravo, Mr. George Morales, Ms. Lucy Avila, the Ivanhoe Neighborhood Council, and the Westside Neighborhood Association ("Petitioners") appeal from the judgment of the Circuit Court of Jackson County, Missouri ("circuit court"), denying Petitioners' petition for writ of mandamus and dismissing with prejudice their petition for declaratory judgment against the Board of Equalization of Jackson County, Missouri, Mr. Christopher Smith, Ms. Marilyn Shapiro, and Ms. Forestine Beasley, in their official capacities as members of the Board of Equalization (collectively, "the Board"). Petitioners' petition requested that the circuit court: (1) enter a declaratory judgment that the Assessment Department systematically discriminated against a substantial group of Jackson County residential taxpayers, and that the Board had the authority and duty to enter intra-county orders of equalization to equalize residential real property values in Jackson County for the tax year 2019; and (2) issue a writ of mandamus ordering the Board to enter an order of intra-county equalization. The circuit court determined that the State Tax Commission had the responsibility and authority to review the Board's actions and Petitioners had failed to exhaust that administrative process.

AFFIRMED.

Division Two holds:

The claims of discriminatory assessment by Petitioners relating to the 2019 Assessment fall within the purview of the Board *and* the State Tax Commission. Claims of discriminatory assessment are expressly listed in section 138.430.1, RSMo, as claims that *shall* be appealed to the State Tax Commission. Petitioners have an adequate remedy at law in that the State Tax Commission has the lawful authority to supervise all assessing officers and boards of equalization and to exercise administrative powers with reference thereto and has the aid of the attorney general to enforce in the courts the property tax laws of this state. The primary duty to exercise this supervising authority is in the State Tax Commission rather than the circuit courts.

The circuit court did not err in concluding that Petitioners failed to exhaust available administrative remedies, including review by the State Tax Commission, and in dismissing their petition for declaratory judgment. No matter how important the substantive issues of discriminatory assessment, there is an administrative process that our legislature and the Missouri Supreme Court have admonished those in the shoes of Petitioners to follow; they have not, and the circuit court correctly concluded as such.

Opinion by: Mark D. Pfeiffer, Presiding Judge December 21, 2021

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THIS SUMMARY IS **UNOFFICIAL** AND SHOULD NOT BE QUOTED OR CITED.