

IN THE CIRCUIT COURT OF JACKSON COUNTY, MISSOURI  
AT KANSAS CITY

STATE OF MISSOURI EX. REL. )  
 )  
 EVELYN BRAVO, )  
 )  
 GEORGE MORALES, )  
 )  
 LUCY AVILA, )  
 )  
 IVANHOE NEIGHBORHOOD )  
 COUNCIL, )  
 )  
 and )  
 )  
 WESTSIDE NEIGHBORHOOD )  
 ASSOCIATION )  
 )  
 Relators, )  
 )  
 v. )  
 )  
 BOARD OF EQUALIZATION )  
 OF JACKSON COUNTY, MISSOURI, )  
 )  
 CHRISTOPHER R. SMITH )  
 In his official capacity as Chairman )  
 of the Board of Equalization, )  
 )  
 MARILYN M. SHAPIRO )  
 In her official capacity as Vice-Chair )  
 of the Board of Equalization, )  
 )  
 and )  
 )  
 FORESTINE A. BEASLEY )  
 In her official capacity as Member )  
 of the Board of Equalization, )  
 )  
 Respondents. )

Case No.:

Div.:

**PETITION FOR DECLARATORY JUDGMENT AND WRIT OF MANDAMUS**

**COME NOW**, Relators Evelyn Bravo, George Morales, Lucy Avila, Ivanhoe Neighborhood Council, and the Westside Neighborhood Association, by and through undersigned counsel, and hereby state as follows for their Petition for Declaratory Judgment and Writ of Mandamus against Respondents Jackson County, Missouri Board of Equalization, Christopher R. Smith, Marilyn M. Shapiro, and Forestine A. Beasley in their official capacities as chair, vice-chair, and member, respectively, of the Jackson County, Missouri Board of Equalization (collectively the “**Board**”) for failing to perform their duty to equalize residential real property values in Jackson County, Missouri for the tax year 2019, as required by law.

### **PARTIES**

1. Relator Evelyn Bravo, an 80-year old widow, is a resident and has been a property owner for approximately 35 years at 1642 Jefferson St, Kansas City, Jackson County, whose home the Assessor valued in 2018 at \$54,551 and in 2019 at \$246,522, an increase of 352%. This led to an estimated increase in her home property tax from \$860 to \$3,887. Her annual income is approximately \$21,804 per year from social security.

2. Relator George Morales, an 86-year old widower, is a resident and has been a property owner for approximately 25 years at 2112 Summit Street, Kansas City, Jackson County, whose home the Assessor valued in 2018 at \$104,277 and in 2019 at \$189,402, an increase of 82%. This led to an estimated increase in his home property tax from \$1,644 to \$2,986. His annual income is approximately \$16,800 per year from social security.

3. Relator Lucy Avila, an 86-year old widow, is a resident and has been a property owner for approximately 47 years at 2019 Jefferson St, Jackson County, Kansas City, whose home the Assessor valued in 2018 at \$67,840 and in 2019 at \$219,638, an increase of 224%. This led to an estimated increase in her home property tax from \$1,069 to \$3,463. Her annual

income is approximately \$24,000 per year from her deceased husband's Railroad Retirement pension.

4. Relators Evelyn Bravo, George Morales, and Lucy Avila seek the issuance of a Declaratory Judgment and Writ of Mandamus in their individual capacities and on behalf of the public at large of Jackson County, Missouri.

5. Relator Ivanhoe Neighborhood Council, with its address at 3700 Woodland Avenue, Kansas City, Jackson County, is a nonprofit 501(c)(3) corporation, whose mission includes the preservation of residential integrity of the Ivanhoe Neighborhood, which is bounded by Prospect Avenue on the East, The Paseo on the West, 31<sup>st</sup> Street on the North, and Emmanuel Cleaver II Blvd. on the South, a predominantly African-American neighborhood.

6. Relator Westside Neighborhood Association, with its address at 2106 Holly Street, Kansas City, Jackson County, is a nonprofit corporation, whose mission includes the preservation of residential integrity of the Westside Neighborhood, which is bounded by Broadway on the East, Beardsley Road/Allen Avenue/Southwest Blvd. on the West, 13<sup>th</sup> Street on the North, and 31<sup>st</sup> Street on the South, a predominantly Hispanic neighborhood.

7. Respondent Jackson County, Missouri Board of Equalization is a quasi-judicial, administrative body of Jackson County, Missouri created by state statute to hear market valuation appeals and to equalize property values upon all property classifications within Jackson County so that they are entered on the tax books at their true value.

8. Respondents Christopher R. Smith, Marilyn M. Shapiro, and Forestine A. Beasley are the Chair, Vice-Chair, and Member, respectively, of the Jackson County, Missouri Board of Equalization.

## **JURISDICTION AND VENUE**

9. This Court has subject matter jurisdiction over this action, in that it has subject matter jurisdiction over all civil cases and matters and to issue and determine original remedial writs.

10. This Court has personal jurisdiction over all parties, in that the Jackson County Board of Equalization is situated within and part of the government of Jackson County and its members are domiciled in Missouri.

11. Jackson County is the proper venue in that the Chair, Vice-Chair, and Member are residents of and maintain their offices in Jackson County, Missouri.

## **REQUEST FOR DECLARATORY JUDGMENT**

12. Relators are residents of the homes they own in Jackson County, or nonprofit corporations, whose rights are affected by the failure of the Board to perform its duty to equalize residential real property values in Jackson County for the tax year 2019, as required by law.

13. The 2019 Assessment was systematically discriminatory against a substantial group of Jackson County residential taxpayers in that:

- a. There is significant and illegal market value *regressivity* in the predominantly African American and Hispanic areas of the County, meaning that lower-income homes in these areas were appraised at a much higher percentage of their fair market value than higher-value homes in these areas — and in the County overall. This pattern led to assessment increases very often exceeding 100% on households unprepared for the consequent tax increases;

- b. The Assessor over-appraised residential properties in the predominantly African American and Hispanic areas of the County 43% more often than in the rest of the County;
- c. The Assessor badly failed to meet appraisal requirements of *uniformity* in the predominantly African American and Hispanic areas of the County, where the uniformity failure rate was more than three times higher than in the County as a whole.
- d. The Assessor capped appraised increases at 14.9% for 54% of the properties that increased by 14.9% or more in the non-African American and Hispanic areas of the County, compared to only 1% of such properties within that minority area, thus ensuring that the extremely large increases fell more heavily there.

14. The Board has a duty to correct area-wide, systemic discriminatory assessments through the entry of an intra-county order of equalization.

15. The Board has been made aware of its duty.

16. The Board has failed to act.

17. Relators' rights and property and the rights and property of all Jackson County residential property taxpayers are affected by the Board's failure.

### **REQUEST FOR WRIT OF MANDAMUS**

18. The 2019 Assessment was discriminatory.

19. The Board has been made aware of its duty to correct discrimination through the entry of an intra-county order of equalization.

20. The Board has failed to act.

21. Because the 2019 Assessment disproportionately affects low-income tax payers, paying the new, higher taxes under protest is not a viable solution because most bills are for an amount greater than what taxpayers are able to pay; and if unable to pay, causing imposition of penalties, fees, and interest, and ultimately loss of the home through tax foreclosure.

22. Because the Board has failed to exercise its duty to act, a writ of mandamus ordering the Jackson County Board of Equalization enter an intra-county order of equalization is the sole available remedy.

23. Relator has exhausted all other available remedies. But for court intervention through issuance of a writ, irreparable harm will occur.

### **PRAYER FOR RELIEF**

**WHEREFORE**, Relators requests that this Court:

1. Issue a Declaratory Judgment, making findings of fact and conclusions of law, holding that the Assessor has systematically discriminated against a substantial group of Jackson County residential taxpayers, and the Board has both the *authority* to enter intra-county orders of equalization, equalizing residential real property values in Jackson County, Missouri for the tax year 2019, so that all the property affected by such an order shall be entered on the tax book free of discrimination and that the Board has the *duty* to enter such an order;

2. Issue a preliminary order in mandamus directing the Board of Equalization to file an answer to this Petition within the time set by the Court for a response;

3. Issue a permanent writ of mandamus ordering the Board of Equalization to enter an Order of Intra-County Equalization, eliminating the discriminatory nature of the 2019 Assessment by equalizing residential real property assessment values within Jackson County, in a manner to be determined by the Board consistent with law;

4. Order that Jackson County pay the costs incurred by Relators in this matter; and
5. Grant such further relief as the Court deems just and proper under the circumstances.

DATED this 31<sup>st</sup> day of December, 2019.

Respectfully submitted,

/s/ Michael Duffy

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