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Senate Majority Leader Jim Denning
Chair of Senate Confirmation Oversight
300 SW 10th St., Room 330-E
Topeka, KS 66612

Dear Chairman Denning and Members of the Senate Confirmation Oversight Committee:

It has come to my attention that the Kansas Chamber of Commerce is opposed to my appointment to the Kansas Board of Tax Appeals. This letter is to address their alleged “client” and “issues” conflicts.

First of all, I believe that I am well qualified to execute the demands of the position given my broad appraisal experience. I have been an appraiser with Bliss Associates—one of the oldest and largest appraisal firms in the Midwest—for over 44 years. I am a state-certified general real estate appraiser in three states including Kansas. I hold a Kansas Real Estate Broker’s license. I have taught continuing appraisal education in seven states. I am a member of the Appraisal Institute—the world’s leading organization of professional real estate appraisers—and hold its MAI and SRA designations. I am the first real estate appraiser in Kansas to successfully complete the Appraisal Institute’s Litigation Professional Development Program. I have been appointed by the Johnson County District Court several times in the last few years in real property condemnation cases. I have conducted many appraisals involving unique and complex valuation issues. I have presented valuation testimony in numerous State and Federal court cases.

According to K.S.A. 58-4121, each certified general appraiser shall perform and practice in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP). Within USPAP is the Ethics Rule that “an appraiser must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests. An appraiser: must not advocate the cause or interest of any party or issues;...”. I strongly dispute the statement made in the Chamber’s letter that “Mr. Marx advocated in support of the IAAO position on the re-defining of fee simple contrary to Kansas law.” In all of my appraisals I have certified my conformance with USPAP; I have never advocated the cause or interest of any “client” or any valuation “issue” as alleged by the Chamber’s letter. I simply followed the law to value the fair market value of the fee simple estate per K.S.A. 79-503a, K.S.A. 74-2433, and K.S.A. 26-513.

I was hired once in the last 10 years by the Johnson County Appraiser’s office to value some Walmart stores. But the Chamber letter failed to notice that I also valued several Lowe’s stores in Johnson County for the taxpayer for the same tax year as well. The Walmart case is on appeal; the Lowe’s case settled—in part—based upon my unbiased value opinion. I have also done several appraisals in the last 10 years for other property owners adverse to the Johnson County Appraiser’s valuation in ad valorem disputes. My experience at the forefront of proper methodology for valuing big box stores and providing assistance to a diverse client base should not be disqualifying events.

Lastly, I understand and pledge to follow: the Kansas Code of Judicial Conduct, Canons 1, 2, 3, and 4; relevant Kansas Statutes; and relevant published Kansas case law. I will judge each case on the evidence, facts, and the law. I am prepared to recuse myself for real or apparent conflicts with the parties or properties before BOTA when required or appropriate. Thank you for your consideration.

Respectfully submitted,

By: 
Robert E. Marx, MAI, SRA
State-certified General Appraiser
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