

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES*

* The Meeting Minutes are subject to change until approved at the next scheduled Meeting of the State Tax Commission.

Approved
Page 1 of 1
Minutekeeper's Initials
smj

Date: 03/09/2021

Time: 1:30 p.m.

Place: 421 East Dunklin Street
DOLIR Training Room 1 South and
Webex Conference Call

Recess/Reconvene Notes:

► **Members Present:**

- Gary Romine, Chairman
- Victor Callahan, Commissioner
- Will Kraus, Commissioner

Staff/Others Present:

S. Jacobs (SJ), Administrative Secretary
R. Schad (RS), Appraisal and Assessment
Manager, Original Assessment
J. Schmidt (JS), Appraisal and Assessment
Manager, Local Assistance
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- WK made a motion to close a portion of the meeting to discuss legal and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:03 p.m. WK made a motion to reopen the meeting at 2:56 p.m. VC seconded the motion. The meeting reopened at 2:56 p.m.
- WK made a motion to adjourn the meeting at 2:56 p.m. The motion was seconded by VC. The meeting was adjourned at 2:56 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 03/08/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, MARCH 9, 2021

PLACE: OFFICE OF THE STATE TAX COMMISSION
421 East Dunklin Street
DOLIR Training Room 1 South
Jefferson City, MO 65101
and
WEBEX MEETING/CONFERENCE CALL

WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m4cfc84b63ff8cb88bdf9be61340f615>

Meeting number (access code): 177 777 6151 Meeting password: aMQH9P3NQ2K

Join from a video system or application

Dial [1777776151](tel:1777776151)@stateofmo.webex.com

You can also dial 173.243.2.68 and enter your meeting number.

Tap to join from a mobile device (attendees only)

[+1-650-479-3207](tel:+16504793207).,[1777776151](tel:1777776151)## Call-in toll number (US/Canada)

Join by phone

1-650-479-3207 Call-in toll number (US/Canada)

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, March 9, 2021

1:30 p.m.

- I. Memo of Understanding**
 - A) Callaway County – Budget
 - B) Schuyler County – Budget

- II. Stipulations**
 - A) Exhibit A, 1 - 222

- III. Dismissals**
 - A) Exhibit B, 1 - 117

- IV. Administration**
 - A) STC Calendar Update
 - B) Approval of Minutes
(Meeting of the State Tax Commission dated February 23, 2021 and Closed Meeting dated February 23, 2021)
 - C) Section Update

- V. Legal**
 - A) Section Update
 - B) Request for Renewal of Subscription to *Missouri Lawyers Weekly*

- VI. Local Assistance**
 - A) Section Update

- VII. Original Assessment**
 - A) Section Update

- VIII. Property Tax/Legislative Items**

- IX. Commission Comments**

- X. Closed Session**
 - A) Section 610.021(1), (3), and (13)¹

- XI. Open Session**

- XII. Adjournment**

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to Section 610.021, RSMo. 2004

¹ All statutory references are to RSMo. 2000, as amended, unless otherwise indicated.

Topic: Memo of Understanding – Callaway County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for Callaway County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$30,000.00. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$30,000.00 had actually been deposited in the assessment fund for 2021. WK made a motion to approve the Budget Memo of Understanding for Callaway County. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Memo of Understanding – Schuyler County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for Schuyler County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$7,486.13. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$7,486.13 had actually been deposited in the assessment fund for 2021. WK made a motion to approve the Budget Memo of Understanding for Schuyler County. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Stipulations

Motion(s)/Comments: ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A of the agenda. WK made a motion to approve the Stipulations on Exhibit A. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Dismissals

Motion(s)/Comments: ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B of the agenda. WK made a motion to approve the Dismissals on Exhibit B. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated February 23, 2021, and Closed Meeting dated February 23, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated February 23, 2021, and Closed Meeting dated February 23, 2021. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Request for Renewal of Subscription to *Missouri Lawyers Weekly*

Motion(s)/Comments: ASW presented a request for renewing the subscription to *Missouri Lawyers Weekly* in the amount of \$466.23. WK made a motion to approve the subscription renewal of *Missouri Lawyers Weekly* in the amount of \$466.13. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Administration Weekly Update

Motion(s)/Comments: SJ presented the Administration Section Update regarding agency initiatives, projects, and budget. SJ also provided a request to set up a meeting with Dr. Scott Brown regarding the Agricultural Land Productivity Values. The Commission instructed SJ to set up a meeting with Dr. Brown in September/October, 2021. SJ inquired of the STC Team Member Spring gathering. The Commission instructed SJ to revisit the first part of April.

Informational Meeting, No Vote Taken:

Topic: Legal Weekly Update

Motion(s)/Comments: ASW presented the Legal Section Update regarding the status of various Legal projects, goals, and the schedule for the Senior Hearing Officers for the upcoming weeks. ASW also provided an update regarding the Senior Hearing Officer vacancy.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Weekly Update

Motion(s)/Comments: JS presented the Local Assistance Section Update and discussed the 2021 progress.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Weekly Update

Motion(s)/Comments: RS presented the Original Assessment Section Update and discussed the 2021 progress.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: VC provided an update on fiscal notes. The Commission discussed the various bills.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10377	Janine B Brodeur	St. Louis	\$51,300	\$44,840	12.59%	2019-2020
2	19-10517	George Penton II	St. Louis	\$36,840	\$35,020	4.94%	2019-2020
3	19-10631	Timber Ridge Owner LLC	St. Louis	\$533,390	\$441,220	17.28%	2019-2020
4	19-10632	Timber Ridge Owner LLC	St. Louis	\$242,460	\$200,560	17.28%	2019-2020
5	19-10633	Timber Ridge Owner LLC	St. Louis	\$48,490	\$40,110	17.28%	2019-2020
6	19-10634	Timber Ridge Owner LLC	St. Louis	\$48,490	\$40,110	17.28%	2019-2020
7	19-10756	James Radcliffe	St. Louis	\$54,510	\$45,030	17.39%	2019-2020
8	19-11215	Delmar Group LLC	St. Louis	\$107,220	\$95,950	10.51%	2019-2020
9	19-11216	7340 Pershing LLC	St. Louis	\$130,420	\$112,290	13.90%	2019-2020
10	19-11217	7305 Pershing LLC	St. Louis	\$138,570	\$116,170	16.17%	2019-2020
11	19-11218	7311 Pershing LLC	St. Louis	\$156,120	\$148,390	4.95%	2019-2020
12	19-11219	7300 Pershing LLC	St. Louis	\$128,540	\$112,080	12.81%	2019-2020
13	19-11220	7308 Pershing LLC	St. Louis	\$116,620	\$100,700	13.65%	2019-2020
14	19-11221	7246 Pershing LLC	St. Louis	\$156,120	\$145,620	6.73%	2019-2020
15	19-11222	7260 Pershing LLC	St. Louis	\$165,530	\$148,120	10.52%	2019-2020
16	19-11223	8686 Delmar LLC	St. Louis	\$105,960	\$89,910	15.15%	2019-2020
17	19-11224	7355 Pershing LLC	St. Louis	\$130,420	\$114,590	12.14%	2019-2020
18	19-11225	7351 Pershing LLC	St. Louis	\$110,350	\$97,470	11.67%	2019-2020
19	19-11226	7345 Pershing LLC	St. Louis	\$121,010	\$106,290	12.16%	2019-2020
20	19-11227	7337 Pershing LLC	St. Louis	\$153,620	\$142,230	7.41%	2019-2020
21	19-11228	7321 Pershing LLC	St. Louis	\$99,690	\$84,550	15.19%	2019-2020
22	19-11229	7352 Pershing LLC	St. Louis	\$179,320	\$170,280	5.04%	2019-2020
23	19-11230	7344 Pershing LLC	St. Louis	\$131,040	\$121,180	7.52%	2019-2020
24	19-11231	7334 Pershing LLC	St. Louis	\$159,260	\$151,240	5.04%	2019-2020
25	19-11232	7320 Pershing LLC	St. Louis	\$129,790	\$112,080	13.65%	2019-2020
26	19-11233	7330 Pershing LLC	St. Louis	\$161,140	\$142,390	11.64%	2019-2020
27	19-11236	7727 Delmar LLC	St. Louis	\$89,380	\$88,940	0.49%	2019-2020
28	19-11237	7316 Pershing LLC	St. Louis	\$168,040	\$152,000	9.55%	2019-2020
29	19-11238	7437 Delmar LLC	St. Louis	\$62,780	\$59,260	5.61%	2019-2020
30	19-11239	Delmar Group LLC	St. Louis	\$106,590	\$95,950	9.98%	2019-2020
31	19-11241	Rox Well Properties LLC	St. Louis	\$110,110	\$99,670	9.48%	2019-2020

32	19-11243	7724 Shirley LLC	St. Louis	\$136,950	\$123,500	9.82%	2019-2020
33	19-11244	7715 Brookline Terrace	St. Louis	\$66,120	\$60,520	8.47%	2019-2020
34	19-11255	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
35	19-11256	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
36	19-11257	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
37	19-11258	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
38	19-11259	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
39	19-11260	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
40	19-11261	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
41	19-11262	Rox Well Properties LLC	St. Louis	\$27,460	\$26,220	4.52%	2019-2020
42	19-11267	745 Le Pere LLC	St. Louis	\$46,680	\$44,180	5.36%	2019-2020
43	19-11268	745 Le Pere LLC	St. Louis	\$48,280	\$44,180	8.49%	2019-2020
44	19-11294	DKLH LLC	St. Louis	\$87,670	\$78,850	10.06%	2019-2020
45	19-11330	Jean Mason	St. Louis	\$399,840	\$364,420	8.86%	2019-2020
46	19-11341	MJJCJ Family Trust THE ET AL	St. Louis	\$979,200	\$273,600	72.06%	2019-2020
47	19-11893	Wei Liu	St. Louis	\$17,100	\$16,150	5.56%	2020
48	19-14145	Brauer Stephen F Trustee	St. Louis	Residential \$142,560	Agricultural \$2,660	98.12%	2019-2020
49	19-14291	PNR Properties LLC	St. Louis	\$17,970	\$14,250	20.70%	2019-2020
50	19-14292	PNR Properties LLC	St. Louis	\$16,450	\$14,250	13.37%	2019-2020
51	19-14293	PNR Properties LLC	St. Louis	\$25,780	\$19,000	26.30%	2019-2020
52	19-14295	PNR Properties LLC	St. Louis	\$8,150	\$6,350	22.09%	2019-2020
53	19-14296	PNR Properties LLC	St. Louis	\$8,680	\$6,940	20.05%	2019-2020
54	19-14297	PNR Properties LLC	St. Louis	\$7,490	\$6,440	14.02%	2019-2020
55	19-14298	PNR Properties LLC	St. Louis	\$7,560	\$2,850	62.30%	2019-2020
56	19-14299	Fine ETAL J/T	St. Louis	\$72,520	\$71,330	1.64%	2019-2020
57	19-14302	Movitz Trust	St. Louis	\$252,990	\$209,460	17.21%	2019-2020
58	19-14566	Charles Karam	St. Louis	\$14,000	\$12,670	9.50%	2019-2020
59	19-14594	Jorge Maldonado	St. Louis	\$73,150	\$65,550	10.39%	2019-2020
60	19-14611	Mark Brown	St. Louis	\$16,550	\$10,450	36.86%	2019-2020
61	19-15560	ROCK HILL QUARRIES CO	St. Louis	\$730,910	\$458,880	37.22%	2019-2020

62	19-15561	ROCK HILL QUARRIES CO	St. Louis	\$934,560	\$495,870	46.94%	2019-2020
63	19-15581	CIM PROPERTIES LLC	St. Louis	\$847,360	\$745,600	12.01%	2019-2020
64	19-15582	NYGAARD PARTNERS LP A GEORGIA LIMITED P	St. Louis	\$1,179,130	\$889,600	24.55%	2019-2020
65	19-15586	MAYTAG SERVICE CO OF ST LOUIS INC	St. Louis	\$523,870	\$384,000	26.70%	2019-2020
66	19-15587	EBE HOLDINGS LLC	St. Louis	\$649,920	\$524,800	19.25%	2019-2020
67	19-15606	MULLANPHY GARDENS ACQUISITIONS LLC	St. Louis	\$1,278,530	\$217,600	82.98%	2019-2020
68	19-15608	DIERBERGS FOUR SEASONS INC ET AL	St. Louis	\$3,436,510	\$3,139,200	8.65%	2019-2020
69	19-15614	CAPLACO TWENTYTWO INC AMO CORP ET AL CAPITOL LAND	St. Louis	\$1,767,460	\$1,678,980	5.01%	2019-2020
70	19-15618	CAPLACO TWENTYTWO INC AMO CORP ET AL CAPITOL LAND	St. Louis	\$1,725,820	\$1,639,420	5.01%	2019-2020
71	19-15619	CAPLACO TWENTYTHREE INCA MOCORP ETAL	St. Louis	\$4,016,860	\$3,744,000	6.79%	2019-2020
72	19-15620	CAPLACO TWENTY- FIVE INC AMO CORP ET AL CAPITOL LAND	St. Louis	\$1,557,220	\$1,222,400	21.50%	2019-2020
73	19-15623	CLA MO LLC	St. Louis	\$2,195,550	\$1,878,400	14.45%	2019-2020
74	19-15625	CHAPTER 100 ST LOUIS COUNTY	St. Louis	\$6,035,680	\$3,662,400	39.32%	2019-2020
75	19-15631	CAMERA PLACE LLC	St. Louis	\$712,740	\$412,800	42.08%	2019-2020
76	19-15635	DIERBERGS CHESTERFIELD VILLAGE INC PO BOX 1070	St. Louis	\$4,353,090	\$4,048,000	7.01%	2019-2020

77	19-15638	DIERBERGS FLORISSANT INC PO BOX 1070	St. Louis	\$2,568,830	\$2,134,400	16.91%	2019-2020
78	19-15639	DP OFFICE LLC	St. Louis	\$4,277,630	\$3,465,600	18.98%	2019-2020
79	19-15642	DIERBERGS FIFTY LLC	St. Louis	\$2,377,280	\$2,312,030	2.74%	2019-2020
80	19-15643	DIERBERGS FIFTY LLC	St. Louis	\$237,600	\$231,070	2.75%	2019-2020
81	19-15644	DIERBERGS DES PERES TRANSPORTATION DEV DIST	St. Louis	\$214,780	\$208,900	2.74%	2019-2020
82	19-15645	ECKELKAMP DEVELOPMENTS LLC	St. Louis	Commercial \$2,367,680	Commercial \$155,200	93.45%	2019-2020
83	19-15645	ECKELKAMP DEVELOPMENTS LLC	St. Louis	Agricultural \$5,030	Agricultural \$5,030	0.00%	2019-2020
84	19-15646	ECKELKAMP MANCHESTER 270 LLC	St. Louis	\$5,546,300	\$5,103,040	7.99%	2019-2020
85	19-15647	ECKELKAMP MANCHESTER 270 LLC	St. Louis	\$2,549,280	\$2,414,720	5.28%	2019-2020
86	19-15649	FIRST COMMUNITY CREDIT UNION	St. Louis	\$2,604,160	\$2,243,200	13.86%	2019-2020
87	19-15650	FIRST COMMUNITY CREDIT UNION	St. Louis	\$2,539,420	\$2,086,400	17.84%	2019-2020
88	19-15651	TOWN & COUNTRY INVESTORS LLC A MO LTD JOHNSON GROUP	St. Louis	\$905,630	\$752,000	16.96%	2019-2020
89	19-15652	TOWN & COUNTRY INVESTORS LLC JOHNSON GROUP	St. Louis	\$829,570	\$664,000	19.96%	2019-2020
90	19-15653	TOWN & COUNTRY INVESTORS LLC JOHNSON GROUP	St. Louis	\$801,310	\$632,000	21.13%	2019-2020
91	19-15654	LIVE OAK DEVELOPMENT A GENERAL PTNSP JOHNSON GROUP	St. Louis	\$1,103,230	\$963,200	12.69%	2019-2020

92	19-15655	TOWN & COUNTRY INVESTORS LLC A MO LTD JOHNSON GROUP	St. Louis	\$1,496,030	\$1,184,000	20.86%	2019-2020
93	19-15656	TOWN & COUNTRY INVESTORS LLC JOHNSON GROUP	St. Louis	\$1,115,520	\$936,000	16.09%	2019-2020
94	19-15657	LADUE GROUP L C	St. Louis	\$1,454,720	\$1,104,000	24.11%	2019-2020
95	19-15658	CPHA LLC	St. Louis	\$6,316,160	\$867,200	86.27%	2019-2020
96	19-15659	CHESTERFIELD GROVE HOTEL PARTNERSHIP LL LHM	St. Louis	\$2,523,940	\$832,000	67.04%	2019-2020
97	19-15660	WEST HOTEL LLC	St. Louis	\$8,554,300	\$4,956,800	42.05%	2019-2020
98	19-15662	OWEN PROPERTIES LLC	St. Louis	\$546,750	\$19,840	96.37%	2019-2020
99	19-15663	OWEN PROPERTIES LLC	St. Louis	\$268,220	\$98,880	63.13%	2019-2020
100	19-15664	OWEN PROPERTIES LLC	St. Louis	\$99,740	\$6,400	93.58%	2019-2020
101	19-15665	OWEN RIDGE ASSOCIATES LLC	St. Louis	\$2,567,520	\$1,724,800	32.82%	2019-2020
102	19-15667	ANAND GORANI 4 INC	St. Louis	\$1,078,620	\$260,800	75.82%	2019-2020
103	19-15668	SOUTHTOWN INVESTMENTS INC	St. Louis	\$1,850,470	\$1,390,530	24.86%	2019-2020
104	19-15669	SOUTHTOWN INVESTMENTS INC	St. Louis	\$523,970	\$393,730	24.86%	2019-2020
105	19-15670	SOUTHTOWN INVESTMENTS INC	St. Louis	\$44,380	\$33,340	24.88%	2019-2020
106	19-15671	EDEL WEISS DEVELOPMENT LLC	St. Louis	\$619,520	\$502,400	18.90%	2019-2020
107	19-15674	TRIPLE V MOTELS INC	St. Louis	\$1,565,630	\$1,145,600	26.83%	2019-2020
108	19-15677	WILSON PS LLC	St. Louis	\$1,267,840	\$1,017,600	19.74%	2019-2020
109	19-15680	CAPLACO TWELVE INC CAPITOL LAND CO.	St. Louis	\$4,276,430	\$3,422,850	19.96%	2019-2020
110	19-15681	WALGREEN CO AN ILLINOIS CORPORATION	St. Louis	\$761,860	\$528,000	30.70%	2019-2020
111	19-15682	WG DST 2	St. Louis	\$876,480	\$549,180	37.34%	2019-2020

112	19-15683	WG DST 2	St. Louis	\$134,750	\$86,020	36.16%	2019-2020
113	19-15684	WG DST 2	St. Louis	\$61,280	\$36,800	39.95%	2019-2020
114	19-15685	WG DST 2	St. Louis	\$1,231,650	\$707,840	42.53%	2019-2020
115	19-15686	R & S PARTNERSHIP	St. Louis	\$956,000	\$592,320	38.04%	2019-2020
116	19-15687	WALGREEN CO	St. Louis	\$923,170	\$448,000	51.47%	2019-2020
117	19-15688	WALGREEN CO	St. Louis	\$620,220	\$505,600	18.48%	2019-2020
118	19-15689	WALTRUST PROPERTIES INC	St. Louis	\$945,820	\$598,720	36.70%	2019-2020
119	19-15690	WALGREEN CO	St. Louis	\$992,930	\$697,600	29.74%	2019-2020
120	19-15691	MDC COAST 2 LLC	St. Louis	\$1,169,060	\$748,800	35.95%	2019-2020
121	19-15692	REALTY INCOME PROPERTIES 31 LLC	St. Louis	\$775,520	\$570,560	26.43%	2019-2020
122	19-15693	WAG BALLWIN 1273 LLC	St. Louis	\$967,650	\$540,800	44.11%	2019-2020
123	19-15694	PETRI ESTATE CO	St. Louis	\$887,010	\$523,200	41.02%	2019-2020
124	19-15695	MONROE EUREKA LLC	St. Louis	\$20,900	\$13,410	35.84%	2019-2020
125	19-15696	MONROE EUREKA LLC	St. Louis	\$775,300	\$496,990	35.90%	2019-2020
126	19-15697	ARC DB5PROP001 LLC	St. Louis	\$716,480	\$320,000	55.34%	2019-2020
127	19-15698	ARC DB5PROP001 LLC	St. Louis	\$861,950	\$390,400	54.71%	2019-2020
128	19-15699	LFI JENNINGS LLC	St. Louis	\$810,310	\$369,600	54.39%	2019-2020
129	19-15700	PACE LAKEWOOD LLC	St. Louis	\$910,300	\$398,940	56.17%	2019-2020
130	19-15702	HURWITZ ENTERPRISES AN ILLINOIS GENERAL	St. Louis	\$693,630	\$420,800	39.33%	2019-2020
131	19-15703	SHAPIRO ROBERT E TRUSTEE ET AL	St. Louis	\$830,370	\$508,800	38.73%	2019-2020
132	19-15704	ELLISVILLE ASSOCIATES II LLC	St. Louis	\$1,044,160	\$534,400	48.82%	2019-2020
133	19-15705	ARCP WG ST LOUIS MO LLC	St. Louis	\$1,017,980	\$384,000	62.28%	2019-2020
134	19-15708	ARCP WG ST LOUIS MO LLC	St. Louis	\$995,360	\$480,000	51.78%	2019-2020
135	19-15709	KARMA FUND 12 LLC	St. Louis	\$950,940	\$435,200	54.23%	2019-2020
136	19-15710	G&J PRO 102 LLC	St. Louis	\$1,040,030	\$507,200	51.23%	2019-2020
137	19-15711	CS LOAN POOL V LLC	St. Louis	\$1,221,020	\$582,400	52.30%	2019-2020
138	19-15712	ARC DB5PROP001 LLC	St. Louis	\$757,600	\$392,000	48.26%	2019-2020

139	19-15713	MENLO REALTY INCOME PROPERTIES 27 LLC	St. Louis	\$799,580	\$480,000	39.97%	2019-2020
140	19-15714	ST LOUIS RETAIL DST	St. Louis	\$872,290	\$539,200	38.19%	2019-2020
141	19-15716	EXCHANGERIGHT NET LEASED PORTFOLIO 16 DST	St. Louis	\$1,008,960	\$515,100	48.95%	2019-2020
142	19-15718	L2 KARMA FUND 3 LLC	St. Louis	\$857,820	\$552,000	35.65%	2019-2020
143	19-15719	L2 KARMA FUND 3 LLC	St. Louis	\$949,700	\$459,200	51.65%	2019-2020
144	19-15720	MCGINLEY FAMILY LIMITED PARTNERSHIP NO 1	St. Louis	\$29,380	\$17,820	39.35%	2019-2020
145	19-15721	MCGINLEY FAMILY LIMITED PARTNERSHIP NO 1	St. Louis	\$1,103,840	\$670,180	39.29%	2019-2020
146	19-15722	REALTY INCOME PROPERTIES 7 LLC	St. Louis	\$921,090	\$611,200	33.64%	2019-2020
147	19-15723	7199 NATURAL BRIDGE DEVELOPERS CORP	St. Louis	\$690,180	\$441,600	36.02%	2019-2020
148	19-15724	SPRING WG OLIVETTE MO LLC	St. Louis	\$1,126,980	\$544,000	51.73%	2019-2020
149	19-15725	GRAVOIS DEVELOPMENT PARTNERSHIP LLPA	St. Louis	\$55,040	\$37,950	31.05%	2019-2020
150	19-15726	GRAVOIS DEVELOPMENT PARTNERSHIP LLPA	St. Louis	\$849,660	\$586,050	31.03%	2019-2020
151	19-15727	KAPLAN ROBERT TRUSTEE	St. Louis	\$881,630	\$457,600	48.10%	2019-2020
152	19-15728	GRAVOIS BLUFFSNORTH 5 B2L LC	St. Louis	\$1,151,390	\$587,200	49.00%	2019-2020
153	19-15729	DIXON FAMILY TRUST MANCHESTER LC	St. Louis	\$925,790	\$576,000	37.78%	2019-2020

154	19-15730	CHESTERFIELD PARKWAY LLC	St. Louis	\$1,066,050	\$550,400	48.37%	2019-2020
155	19-15731	WG DST 3	St. Louis	\$936,260	\$595,200	36.43%	2019-2020
156	19-15732	RUSTON LLC	St. Louis	\$1,115,230	\$633,600	43.19%	2019-2020
157	19-15733	KHARRAZI IZAK	St. Louis	\$933,600	\$496,000	46.87%	2019-2020
158	19-15734	WATSON PLAZA LLC	St. Louis	\$870,750	\$516,800	40.65%	2019-2020
159	19-15735	BALDRIDGE DORSETT LLC	St. Louis	\$878,430	\$608,000	30.79%	2019-2020
160	19-15736	MUCKLER RICHARD F TRUSTEE ET AL	St. Louis	\$814,460	\$596,800	26.72%	2019-2020
161	19-15737	10941 CREVE COEUR OLIVE LLC	St. Louis	\$1,080,420	\$588,260	45.55%	2019-2020
162	19-15738	10941 CREVE COEUR OLIVE LLC	St. Louis	\$77,380	\$42,140	45.54%	2019-2020
163	19-15739	PACE NEW BALLWIN ASSOCIATES LLC	St. Louis	\$893,150	\$585,600	34.43%	2019-2020
164	19-15741	REALTY INCOME PROPERTIES 7 LLC	St. Louis	\$775,680	\$368,000	52.56%	2019-2020
165	19-15742	PAGE WARSON LLC III	St. Louis	\$639,330	\$488,000	23.67%	2019-2020
166	19-15743	RBS INVESTMENTS LLC	St. Louis	\$1,126,940	\$601,600	46.62%	2019-2020
167	19-15744	C F V ASHBY INC	St. Louis	\$949,950	\$478,400	49.64%	2019-2020
168	19-15750	LJPP LLC	St. Louis	\$1,082,980	\$997,500	7.89%	2019-2020
169	19-15879	John and Brenda Kaimann	St. Louis	\$17,960	\$12,350	31.24%	2019-2020
170	19-15885	MDG Lusher 2 LLC	St. Louis	\$108,860	\$44,800	58.85%	2019-2020
171	19-15886	3200 N Hwy 67 LLC	St. Louis	\$560,000	\$361,600	35.43%	2019-2020
172	19-15893	Bommarito TMC Realty North LLC	St. Louis	\$195,100	\$144,220	26.08%	2019-2020
173	19-15894	Bommarito TMC Realty North LLC	St. Louis	\$817,020	\$599,330	26.64%	2019-2020
174	19-15895	Bommarito TMC Realty North LLC	St. Louis	\$1,287,010	\$951,390	26.08%	2019-2020
175	19-15896	Bommarito TMC Realty North LLC	St. Louis	\$1,410	\$1,060	24.82%	2019-2020
176	19-15905	Grand North Property LLC	St. Louis	\$495,330	\$267,840	45.93%	2019-2020
177	19-15911	Greater Missouri Builders Inc	St. Louis	\$118,980	\$88,700	25.45%	2019-2020

178	19-15914	Granite City Hotel & Resorts LLC	St. Louis	\$99,620	\$86,980	12.69%	2019-2020
179	19-15920	Greater Missouri Builders Inc	St. Louis	\$2,690	\$1,980	26.39%	2019-2020
180	19-15921	Greater Missouri Builders Inc	St. Louis	\$412,220	\$307,360	25.44%	2019-2020
181	19-15922	Greater Missouri Builders Inc	St. Louis	\$13,500	\$10,080	25.33%	2019-2020
182	19-15923	Greater Missouri Builders Inc	St. Louis	\$360,030	\$268,450	25.44%	2019-2020
183	19-15924	Greater Missouri Builders Inc	St. Louis	\$225,600	\$168,220	25.43%	2019-2020
184	19-15928	A C McKelvey LLC	St. Louis	\$394,850	\$329,600	16.53%	2019-2020
185	19-15939	Scott Joe H Trustee	St. Louis	\$1,298,210	\$1,024,000	21.12%	2019-2020
186	19-15942	Crown Diversified Industries Corp Scott Properties	St. Louis	\$161,700	\$153,340	5.17%	2019-2020
187	19-15943	Crown Diversified Industries Corp Scott Properties	St. Louis	\$1,508,700	\$1,430,660	5.17%	2019-2020
188	19-15949	Chesterfield Grove Market LLC	St. Louis	\$1,008,060	\$828,800	17.78%	2019-2020
189	19-15950	Scott Family Properties LP Scott Properties	St. Louis	\$1,865,220	\$1,238,400	33.61%	2019-2020
190	19-15959	JSR Clayton LLC	St. Louis	\$152,510	\$60,800	60.13%	2019-2020
191	19-15961	JSR Clayton LLC	St. Louis	\$836,580	\$284,800	65.96%	2019-2020
192	19-15962	JSR Clayton LLC	St. Louis	\$381,570	\$249,600	34.59%	2019-2020
193	19-15968	Centaur Land Company LLC	St. Louis	\$443,520	\$320,000	27.85%	2019-2020
194	19-16008	Crown Diversified Industries Corp Scott Properties	St. Louis	\$287,230	\$163,200	43.18%	2019-2020
195	19-16014	Mungenast Barbara J Trustee	St. Louis	\$3,422,620	\$3,132,800	8.47%	2019-2020
196	19-16015	Mungenast David F Et al	St. Louis	\$1,494,140	\$1,312,000	12.19%	2019-2020
197	19-16041	Bradford Hills Associates LLC	St. Louis	\$3,015,420	\$2,820,160	6.48%	2019-2020

198	19-16048	BMO-I Sunset Medical LLC	St. Louis	\$2,437,470	\$1,958,400	19.65%	2019-2020
199	19-16057	Redexim North America Inc	St. Louis	\$560,000	\$441,600	21.14%	2019-2020
200	19-16062	Mungenast David F Trustee	St. Louis	\$1,671,650	\$1,107,200	33.77%	2019-2020
201	19-16063	Mungenast David F Revocable Trust	St. Louis	\$54,430	\$41,920	22.98%	2019-2020
202	19-16064	Mungenast David F Revocable Trust	St. Louis	\$384,000	\$306,880	20.08%	2019-2020
203	19-16065	Mungenast David F Revocable Trust	St. Louis	\$1,548,220	\$1,190,400	23.11%	2019-2020
204	19-16066	Mungenast David F & Barabara J H/W	St. Louis	\$118,660	\$111,140	6.34%	2019-2020
205	19-16067	Lindbergh CID III LLC	St. Louis	\$784,420	\$391,260	50.12%	2019-2020
206	19-16075	Scott Joe H Sr & Loretta A H/W Trustees	St. Louis	\$1,849,250	\$1,584,000	14.34%	2019-2020
207	19-16131	Ding Siyuan & Wang Xiaofang	St. Louis	\$72,430	\$70,300	2.94%	2019-2020
208	19-16278	ARNW LLC	St. Louis	Res \$323,650	\$162,110	49.91%	2019-2020
209	19-16278	ARNW LLC	St. Louis	Ag \$0	\$3,200	#VALUE!	2019-2020
210	20-10215	Ballard Property Management	St. Louis	\$109,760	\$58,560	46.65%	2020
211	20-10279	Lily Pad Learning Center	St. Louis	\$23,650	\$8,080	65.84%	2020
212	20-10280	Lily Pad Learning Center	St. Louis	\$35,480	\$11,510	67.56%	2020
213	20-20037	5705 Broadway LLC	St. Louis City		\$147,250	#DIV/0!	2020
214	20-30024	Brian Schieber	Jackson	\$57,961	\$50,546	12.79%	2020
215	20-30047	Sunshine Property No 14 LLC	Jackson	\$865,600	\$677,440	21.74%	2020
216	20-30048	Sunshine Property No 14 LLC	Jackson	\$74,861	\$58,560	21.78%	2020
217	20-32504	Ashok & Sandhya Yanamadala	St. Charles	\$532,796	\$456,000	14.41%	2020
218	20-32523	Cole GG OFallon MO LLC	St. Charles	\$1,731,159	\$1,568,000	9.42%	2020
219	20-32525	Spirit GG OFallon MO LLC	St. Charles	\$1,544,431	\$1,472,000	4.69%	2020

220	20-32527	Wentzville Bend Development LLC	St. Charles	\$499,771	\$249,885	50.00%	2020
221	20-32544	IREIT Lake St Louis Hawk Ridge LLC	St. Charles	\$586,489	\$403,497	31.20%	2020
222	20-55500	Kevin J White	Dent	\$2,080	\$540	74.04%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-10449	Louis Coco	St. Louis
2	19-10800	Christopher Donahoe	St. Louis
3	19-11084	Thomas Hilmes	St. Louis
4	19-11342	THF Chesterfield Development	St. Louis
5	19-14647	Robert & Karen Subtrust of Sims 2010 Irrevocable Trust	St. Louis
6	19-14655	6475 Wydown LLC	St. Louis
7	19-15557	ROCK HILL QUARRIES COMPANY	St. Louis
8	19-15558	ROCK HILL QUARRIES	St. Louis
9	19-15559	ROCK HILL QUARRIES CO	St. Louis
10	19-15562	ROCK HILL QUARRIES CO	St. Louis
11	19-15563	ROCK HILL QUARRIES CORP	St. Louis
12	19-15564	ROCK HILL QUARRIES CO	St. Louis
13	19-15565	ROCK HILL QUARRIES COMPANY	St. Louis
14	19-15566	FLAGTOP LLC	St. Louis
15	19-15567	EAGLE BANK & TRUST COMPANY OF MISSOURI	St. Louis
16	19-15568	EAGLE BANK AND TRUST COMPANY OF MISSOURI	St. Louis
17	19-15569	JEFFERSON COUNTY BANCSHARES INC	St. Louis
18	19-15570	JEFFERSON COUNTY BANCSHARES INC	St. Louis
19	19-15571	SULLIVAN BUILDING ASSOCIATES LLC	St. Louis
20	19-15572	FIRST COMMUNITY CREDIT UNION	St. Louis
21	19-15573	GRAVOIS BLUFFSSOUTH 6 E2L LC	St. Louis
22	19-15574	FIRST COMMUNITY CREDIT UNION	St. Louis

23	19-15575	ADVANTAGE CREDIT UNION FIRST COMMUNITY CREDIT UNION	St. Louis
24	19-15576	FIRST COMMUNITY CREDIT UNION	St. Louis
25	19-15577	MONSANTO CREDIT UNION A MISSOURI CORP FIRST COMMUNITY CREDIT UNION	St. Louis
26	19-15578	F&S INVESTMENTS PARTNERSHIP ATTN: JAMES FISHEL	St. Louis
27	19-15579	F&S INVESTMENTS PARTNERSHIP ATTN: JAMES FISHEL	St. Louis
28	19-15580	FIRST COMMUNITY CREDIT UNION	St. Louis
29	19-15583	NYGAARD PARTNERS LP	St. Louis
30	19-15584	NYGAARD PARTNERS LP A GEORGIA LIMITED LP	St. Louis
31	19-15585	OWEN RIDGE ASSOCIATES LLC	St. Louis
32	19-15588	STARR FAIRGROVE PROPERTIES	St. Louis
33	19-15589	CHESTERFIELD VALLEY PROFESSIONAL BUILDING JIM THOMAS CPA	St. Louis
34	19-15590	CVPBA III LC	St. Louis
35	19-15591	FPB LLC	St. Louis
36	19-15592	FPB LLC	St. Louis
37	19-15593	SPEEDY CLEAN LLC	St. Louis
38	19-15594	WACHTER WILLIAM F TRUSTEE	St. Louis
39	19-15595	CAPLACO EIGHTEEN INC ETAL	St. Louis
40	19-15596	CAPARCO ONE INC A MO CORP ETAL CAPITOL LAND CO	St. Louis
41	19-15597	CAPARCO ONE INC A MO CORP ETAL CAPITOL LAND CO	St. Louis

42	19-15598	CAPARCO ONE INC ETAL CAPITOL LAND CO	St. Louis
43	19-15599	CAPITOL SOUTH INC	St. Louis
44	19-15600	CAPLACO NINE INC	St. Louis
45	19-15601	CAPLACO NINE INC	St. Louis
46	19-15602	DP BRENTWOOD LLC	St. Louis
47	19-15603	DP BRENTWOOD LLC	St. Louis
48	19-15604	DIERBERGS BRENTWOOD LLC	St. Louis
49	19-15605	DIERBERGS BRENTWOOD LLC	St. Louis
50	19-15607	DIERBERGS FOUR SEASONS INC ETAL	St. Louis
51	19-15609	CAPLACO SIX INC A MISSOURI CORP	St. Louis
52	19-15610	CAPLACO SIX INC A MISSOURI CORP	St. Louis
53	19-15611	CAPLACO SIX INC A MISSOURI CORP	St. Louis
54	19-15612	CAPLACO TEN INC ETAL CAPITOL LAND CO ATTN GEORGE K CAPPS	St. Louis
55	19-15613	CAPLACO TWENTYTWO INC AMO CORP ETAL CAPITOL LAND CO GEORGE K CAPPS	St. Louis
56	19-15615	CAPLACOTWENTYTWO INC AMO CORP ETAL CAPITOL LAND CO GEORGE K CAPPS	St. Louis
57	19-15616	CAPLACO TWENTYTWO INC AMO CORP ETAL	St. Louis
58	19-15617	CAPLACO TWENTYTWO INC AMO CORP ETAL BELL MISSOURI LLC STORE #29672	St. Louis
59	19-15621	CAPLACO TWENTY-FIVE INC AMO CORP ETAL CAPITOL LAND CO/GEORGE CAPPS	St. Louis

60	19-15622	CAPLACO TWENTY-FIVE INC AMO CORP ETAL CAPITOL LAND CO/GEORGE CAPPs	St. Louis
61	19-15624	DAVIDSON REALTY COMPANY LLC	St. Louis
62	19-15626	CYY PROPERTIES LLC	St. Louis
63	19-15627	SOUTH TOWNE LLC	St. Louis
64	19-15628	SOUTH TOWNE LLC	St. Louis
65	19-15629	SOUTH TOWNE LLC	St. Louis
66	19-15630	SOUTH TOWNE LLC	St. Louis
67	19-15632	CAMERA PLACE LLC	St. Louis
68	19-15633	CAMERA PLACE LLC	St. Louis
69	19-15634	CAMERA PLACE LLC	St. Louis
70	19-15636	DIERBERGS COMMISARY L L C PO BOX 1070	St. Louis
71	19-15637	HOLLENBERG DRIVE LLC	St. Louis
72	19-15640	DIERBERGS REALTY #2 INC PO BOX 1070	St. Louis
73	19-15641	DIERBERGS WILDWOOD LLC PO BOX 1070	St. Louis
74	19-15648	ENTERPRISE BANK & TRUST	St. Louis
75	19-15661	BUBLER LLC	St. Louis
76	19-15666	OWEN RIDGE ASSOCIATES LLC	St. Louis
77	19-15672	TRIPLE V MOTELS INC	St. Louis
78	19-15673	TRIPLE V MOTELS INC	St. Louis
79	19-15675	TRIPLE V MOTELS INC	St. Louis
80	19-15676	SOUTH COUNTY EXECUTIVE BUILDING LLC	St. Louis
81	19-15678	GVCC PHIP	St. Louis
82	19-15678	GVCC PARTNERSHIP A MO GENERAL PART	St. Louis
83	19-15679	Larus Real Estate 1	St. Louis
84	19-15701	PACE LAKEWOOD LLC PACE PROPERTIES INC	St. Louis
85	19-15706	WINSTON INVESTMENTS LLC	St. Louis
86	19-15707	NATSIS STRAVOULA	St. Louis

87	19-15747	Padousis Laura Dierberg Trustee	St. Louis
88	19-15749	Civic 37 LLC	St. Louis
89	19-15993	Sunsquad L P A MO Limited Partnership	St. Louis
90	19-15994	Sunsquad L P	St. Louis
91	19-15995	Sunsquad L P	St. Louis
92	19-15996	Sunsquad L P A MO Limited Partnership	St. Louis
93	19-15997	Sunsquad L P	St. Louis
94	19-15998	Sunsquad L P A MO Limited Partnership	St. Louis
95	19-16005	Sunsquad LLLP	St. Louis
96	19-16006	Sunsquad LLLP	St. Louis
97	20-10032	Silver Properties MO LLC	St. Louis
98	20-10034	Jade Investment LLC	St. Louis
99	20-10039	770 Spirit LLC	St. Louis
100	20-10040	Frontenac Grove LLC	St. Louis
101	20-30030	William H & Vivki W Ryan	Jackson
102	20-32528	Wentzville Bend Development LLC	St. Charles
103	20-32529	Wentzville Bend Development LLC	St. Charles
104	20-32530	Wentzville Bend Development LLC	St. Charles
105	20-32531	Wentzville Bend Development LLC	St. Charles
106	20-32532	Wentzville Bend Development LLC	St. Charles
107	20-32533	Wentzville Bend Development LLC	St. Charles
108	20-32535	Wentzville Bend Development LLC	St. Charles
109	20-32536	Wentzville Bend Development LLC	St. Charles
110	20-32537	Wentzville Bend Development LLC	St. Charles

111	20-32538	Wentzville Bend Development LLC	St. Charles
112	20-32539	Wentzville Bend Development LLC	St. Charles
113	20-32540	Wentzville Bend Development LLC	St. Charles
114	20-32545	IREIT Lake St Louis Hawk Ridge LLC	St. Charles
115	20-32546	IREIT Lake St Louis Hawk Ridge LLC	St. Charles
116	20-32547	IREIT Lake St Louis Hawk Ridge LLC	St. Charles
117	20-78001	MCP Rolla LLC	Phelps