

STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 05/03/2022
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 04/19/2022

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 (GR), Chairman
- Victor Callahan (VC), Commissioner
- Will Kraus (WK), Commissioner

Staff/Others Present:

S. Jacobs (SJ), Administrative Secretary
J. Schmidt (JS), Appraisal and Assessment
Manager, Local Assistance
J. Smith (JLS), Appraisal and Assessment
Manager, Original Assessment
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel
D. Wood (DW), Legislative/Policy Analyst

► **Review Minutes from Previous Meeting**

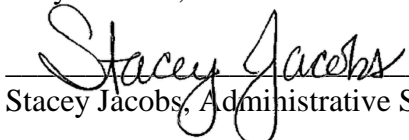
- Approved
- Corrected as follows:

► **Agenda**

- GR called the meeting to order at 1:30 p.m.
- WK made a motion to close a portion of the meeting to discuss personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 3:01 p.m. WK made a motion to reopen the meeting at 4:03 p.m. VC seconded the motion. The meeting reopened at 4:03 p.m.
- VC made a motion to adjourn the meeting at 4:04 p.m. The motion was seconded by WK. The meeting was adjourned at 4:04 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 04/18/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, APRIL 19, 2022

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=m3c63c24599563e3fc62cb97baece50ab>

Meeting number (access code): 2468 695 9267 Meeting password: CPenpjD5r23

Join from a video system or application

Dial [24686959267@stateofmo.webex.com](https://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:+1-650-479-3207),[,24686959267##](tel:+1-650-479-3207) 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, April 19, 2022

1:30 p.m.

- I. 2022 – 2023 Budget Memo of Understanding**
 - A. Daviess County

- II. 2022 – 2023 Maintenance Plans**
 - A. Exhibit A., 1 – 14

- III. Applications for Review**
 - A. 21-32000 Hensley v. Baldwin (Clay County)
 - B. 21-33000 Macke v. Johnson (Greene County)

- IV. Stipulations**
 - A. Exhibit B., 1 – 109

- V. Dismissals**
 - A. Exhibit C., 1 – 128

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated March 22, 2022)
 - C. Section Update

- VII. Legal**
 - A. Section Update
 - B. Request for SHO Attendance at NJC Course
 - C. Request to post Job Opportunity

- VIII. Local Assistance**
 - A. Section Update
 - B. Appraiser License Renewal Request

- IX. Original Assessment**
 - A. Section Update
 - B. Economic Projections
 - C. Cost of Capital Study

- X. Property Tax/Legislative Items**

- XI. Commission Comments**
 - A. Quarterly Pulse Survey 12 Results

- XII. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)

XIII. Open Session

XIV. Adjournment¹

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: 2022 – 2023 Budget Memo of Understanding – Daviess County

Motion(s)/Comments: JS distributed a Budget Memo of Understanding for Daviess County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue account to the assessment maintenance fund for 2022 in the amount of \$21,701.44. The three year average will be computed for the 2022 budget year and every year succeeding as if the entire \$21,701.44 had actually been deposited in the assessment fund for 2022. VC made a motion to approve the Daviess County Budget Memo of Understanding. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: 2022 – 2023 Maintenance Plans

Motion(s)/Comments: JS presented the 2022-2023 Maintenance Plans that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the 2022-2023 Maintenance Plans on Exhibit A. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: Application for Review – 21-32000 Hensley v. Baldwin (Clay County)

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-32000, Hensley v. Baldwin (Clay County). VC made a motion to approve the draft of the Application for Review Order for appeal 21-32000, Hensley v. Baldwin (Clay County). WK 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: Application for Review – 21-33000 Macke v. Johnson (Greene County)

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-33000, Macke v. Johnson (Greene County). VC made a motion to approve the draft of the Application for Review Order for appeal 21-33000, Macke v. Johnson (Greene County). WK 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 B. of the agenda. VC made a motion to approve the Stipulations on Exhibit B. WK 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: Dismissals

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

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated March 22, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated March 22, 2022. 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: Request for SHO Attendance at NJC Course

Motion(s)/Comments: ASW presented a request for Senior Hearing Officer Erica Gage to attend the National Judicial College on-line course “Evidence Challenges for Administrative Law Judges,” at a cost of \$749.00. This six week course will require attendance for five hours per week. WK made a motion for Senior Hearing Officer Erica Gage to attend the online National Judicial College “Evidence Challenges for Administrative Law Judges” course at a cost of \$749.00. 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: Appraiser License Renewal Request

Motion(s)/Comments: JS presented a request for payment of the Certified Appraiser License Renewal for 10 certified appraisers (Joe Berezowski, Hilary Donaldson, Mark Fallert, Allen Hickman, Larry Jones, Gary Kern, SuEllen Lauvstad, Jeff Schmidt, Gary Stroup, and Jeff Valle) at \$300 per appraiser, for a total of \$3,000. VC made a motion to approve the Appraiser License renewals for the 10 appraisers listed at a cost of \$300 per appraiser for a total of \$3,000. WK 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: Personnel – Resignation of Elaina Mejia

Motion(s)/Comments: ASW presented the resignation letter submitted by Elaina Mejia, Lead Administrative Support Assistant, effective April 29, 2022. VC made a motion to accept and approve the resignation of Ms. Mejia, effective April 29, 2022. WK 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: Request to post Job Opportunity

Motion(s)/Comments: AWS presented a request to post the job opportunity for the position that will be vacated by Elaina Mejia on April 29, 2022. The Commission discussed the request. WK made a motion to post the job opportunity for the Lead Administration Support Assistant after the draft has been reviewed by the Commission and SJ, effective April 21, 2022, with an annual salary up to \$39,059. The position will remain open until filled and will be posted on the STC website, MOCareers, distributed to all STC team members, all county assessors, and the SHRMC distribution list. ASW stated she would also post on Missouri Bar. 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 Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: ASW presented the Legal Section Update regarding the status of various Legal projects, goals, and schedules for the Senior Hearing Officers for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

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

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: JLS presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

Informational Meeting, No Vote Taken:

Topic: Economic Projections

Motion(s)/Comments: JLS presented the economic projections for the 2022 cycle.

Informational Meeting, No Vote Taken:

Topic: Cost of Capital Study

Motion(s)/Comments: JLS presented the staff cost of capital study recommendations to the Commission.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DW presented the legislative update and provided the status of various bills.

Informational Meeting, No Vote Taken:

Topic: Quarterly Pulse Survey 12 Results

Motion(s)/Comments: GR presented a summary of the top three areas where the STC displayed large decreases from the Quarterly Pulse Survey 12 results.

Informational Meeting, No Vote Taken:

Exhibit A. – 2022-2023 Assessment Maintenance Plans

1. Audrain County
2. Boone County
3. Camden County
4. Clinton County
5. Cooper County
6. Daviess County
7. Howell County
8. Lincoln County
9. Livingston County
10. Pemiscot County
11. Pettis County
12. Shannon County
13. Ste. Genevieve County
14. Warren County

Exhibit B. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-14305	Heege Place LLC	St. Louis	\$514,010	\$475,000	7.59%	2019-2020
2	21-10007	Steven Gary Kanterman	St. Louis	\$54,150	\$48,910	9.68%	2021-2022
3	21-10019	Raymond Barack Greenfield	St. Louis	\$13,850	\$11,000	20.58%	2021-2022
4	21-10027	Jonathan Mark Elson	St. Louis	\$75,010	\$66,500	11.35%	2021-2022
5	21-10028	Timothy James Estepp	St. Louis	\$116,580	\$95,950	17.70%	2021-2022
6	21-10037	Paul Charles Gillstrom	St. Louis	\$109,420	\$103,550	5.36%	2021-2022
7	21-10075	Michael Carl Tice	St. Louis	\$10,450	\$7,220	30.91%	2021-2022
8	21-10077	LHTD Trust	St. Louis	\$437,000	\$389,500	10.87%	2021-2022
9	21-10086	Michael William Moranz	St. Louis	\$53,200	\$50,350	5.36%	2021-2022
10	21-10089	Leonid Pernik	St. Louis	\$71,690	\$65,700	8.36%	2021-2022
11	21-10098	Willard Claude Lipe	St. Louis	\$70,090	\$60,800	13.25%	2021-2022
12	21-10104	Glenn Wu	St. Louis	\$58,900	\$58,140	1.29%	2021-2022
13	21-10150	Laura Cullen	St. Louis	\$17,590	\$15,660	10.97%	2021-2022
14	21-10153	Lynn Marie LeBaube	St. Louis	\$24,490	\$22,330	8.82%	2021-2022
15	21-10172	Thomas Behan	St. Louis	\$134,140	\$128,250	4.39%	2021-2022
16	21-10190	Monica Ann Saleeby	St. Louis	\$89,740	\$80,850	9.91%	2021-2022
17	21-10192	Zewei Miao	St. Louis	\$92,210	\$73,340	20.46%	2021-2022
18	21-10226	Vance Higgs	St. Louis	\$58,240	\$53,180	8.69%	2021-2022
19	21-10247	Virginia Burns	St. Louis	\$103,270	\$93,100	9.85%	2021-2022
20	21-10782	Cindy Higgs	St. Louis	\$36,100	\$33,310	7.73%	2021-2022
21	21-10947	James M Miller	St. Louis	\$58,900	\$56,050	4.84%	2021-2022
22	21-12706	Thomas Berkeley	St. Louis	\$85,500	\$76,000	11.11%	2021-2022
23	21-13038	Stoyan P Petev	St. Louis	\$81,570	\$76,000	6.83%	2021-2022
24	21-15617	Brant Thomas Eichberg	St. Louis	\$70,510	\$68,400	2.99%	2021-2022
25	21-15800	Kevin Smith	St. Louis	\$16,150	\$14,250	11.76%	2021-2022
26	21-15824	Tracy Boehlein	St. Louis	\$109,250	\$101,650	6.96%	2021-2022
27	21-15826	Jeffrey Owen Baning	St. Louis	\$50,260	\$48,450	3.60%	2021-2022
28	21-15827	Kooresh Shoghi	St. Louis	\$145,370	\$135,260	6.95%	2021-2022
29	21-15828	Larry H Weber	St. Louis	\$71,100	\$61,750	13.15%	2021-2022
30	21-15847	Michael S Light	St. Louis	\$147,250	\$141,550	3.87%	2021-2022
31	21-15867	William Stephen Oesterle	St. Louis	\$45,600	\$40,280	11.67%	2021-2022
32	21-15868	Jacob Muraski	St. Louis	\$78,790	\$74,100	5.95%	2021-2022
33	21-15871	Mary Bridget Geiss	St. Louis	\$54,450	\$50,350	7.53%	2021-2022
34	21-15915	MaryAnn D Ryan/Schmelig Mary Ann Etal	St. Louis	\$41,800	\$36,100	13.64%	2021-2022
35	21-15917	Elizabeth A Tillman	St. Louis	\$28,840	\$24,130	16.33%	2021-2022
36	21-15933	Carole Mae Teubner	St. Louis	\$27,840	\$27,020	2.95%	2021-2022
37	21-15972	William E Buckley	St. Louis	\$121,090	\$106,020	12.45%	2021-2022
38	21-16001	Kate Marie Stratton	St. Louis	\$119,110	\$114,000	4.29%	2021-2022
39	21-16006	Mary E Hundley	St. Louis	\$41,880	\$37,530	10.39%	2021-2022

40	21-16017	Arthur P Gross	St. Louis	\$38,950	\$36,100	7.32%	2021-2022
41	21-18253	Michael Anthony Theodore Schwalbert	St. Louis	\$74,100	\$63,650	14.10%	2021-2022
42	21-18291	Matthew Ardolino	St. Louis	\$42,860	\$41,230	3.80%	2021-2022
43	21-18334	Marsha Gold Schuman	St. Louis	\$130,360	\$123,500	5.26%	2021-2022
44	21-18355	Gregory Pace	St. Louis	\$96,940	\$85,500	11.80%	2021-2022
45	21-18361	Daryoush Aliakbari	St. Louis	\$66,880	\$57,000	14.77%	2021-2022
46	21-18362	Lana Weinbach	St. Louis	\$32,300	\$28,790	10.87%	2021-2022
47	21-18394	Diane Viehmann	St. Louis	\$35,150	\$33,270	5.35%	2021-2022
48	21-18395	Diane Viehmann	St. Louis	\$28,440	\$26,540	6.68%	2021-2022
49	21-18408	Mark Zahner	St. Louis	\$22,230	\$18,770	15.56%	2021-2022
50	21-18437	Phan Hue Thi	St. Louis	\$50,980	\$44,080	13.53%	2021-2022
51	21-18451	Guy W Chambers	St. Louis	\$171,000	\$164,350	3.89%	2021-2022
52	21-18504	Roger Froesel	St. Louis	\$42,640	\$27,630	35.20%	2021-2022
53	21-20008	Winters, Derek & Meredith	St. Louis City	\$100,540	\$98,800	1.73%	2021-2022
54	21-20013	Wallweber, William H III	St. Louis City	\$25,370	\$22,230	12.38%	2021-2022
55	21-20043	800 Washington LLC	St. Louis City	\$4,283,800	\$3,431,700	19.89%	2021-2022
56	21-20045	800 Washington LLC	St. Louis City	\$4,283,800	\$3,431,700	19.89%	2021-2022
57	21-20054 & 21-20055	Mitchell Orr	St. Louis City	\$15,130	\$11,400	24.65%	2021-2022
58	21-20068	Crown Village Associates LLC	St. Louis City	Res \$17,250 Com \$39,700	Res \$13,380 Com \$33,700	Res 22.43% Com 15.11%	2021-2022
59	21-20069	Crown Village Associates LLC	St. Louis City	Res \$21,570 Com \$27,700	Res \$16,720 Com \$32,900	Res 22.48% Com - 18.77%	2021-2022
60	21-20070	Crown Village Associates LLC	St. Louis City	Res \$34,500	Res \$26,750	22.46%	2021-2022
61	21-20071	Crown Village Associates LLC	St. Louis City	Res \$4,310 Com \$16,900	Res \$3,350 Com \$13,800	Res 22.27% Com 18.34%	2021-2022
62	21-20072	Crown Village Associates LLC	St. Louis City	Res \$12,940 Com 30,600	Res \$10,030 Com \$36,600	Res 22.49% Com - 19.61%	2021-2022
63	21-20073	Crown Village Associates LLC	St. Louis City	Res \$25,880	Res \$20,060	22.49%	2021-2022
64	21-20074	Crown Village Associates LLC	St. Louis City	Com \$44,100	Com \$35,300	19.95%	2021-2022
65	21-20075	Crown Village Associates LLC	St. Louis City	Res \$12,940 Com \$46,200	Res \$10,030 Com \$35,300	Res 22.49% Com 23.59%	2021-2022

66	21-20076	Crown Village Associates LLC	St. Louis City	Res \$8,630 Com \$49,200	Res \$6,680 Com \$47,300	Res 22.60% Com 3.86%	2021-2022
67	21-20077	Crown Village Associates LLC	St. Louis City	Res \$51,760 Com \$37,900	Res \$40,120 Com \$35,300	Res 22.49% Com 6.86%	2021-2022
68	21-20092	Crown Village Associates LLC	St. Louis City	Res \$8,870	Res \$6,690	24.58%	2021-2022
69	21-20093	Crown Village Associates LLC	St. Louis City	Res \$8,870	Res \$6,690	24.58%	2021-2022
70	21-20094	Crown Village Associates LLC	St. Louis City	Res \$8,870	Res \$6,690	24.58%	2021-2022
71	21-20095	Crown Village Associates LLC	St. Louis City	Res \$8,870	Res \$6,690	24.58%	2021-2022
72	21-20096	Crown Village Associates LLC	St. Louis City	Res \$4,390	Res \$3,340	23.92%	2021-2022
73	21-20097	Crown Village Associates LLC	St. Louis City	Com \$20,400	Com \$19,900	2.45%	2021-2022
74	21-20098	Crown Village Associates LLC	St. Louis City	Res \$8,630 Com \$18,600	Res \$6,690 Com \$19,600	Res 22.48% Com - 5.38%	2021-2022
75	21-20099	Crown Village Associates LLC	St. Louis City	Res \$21,570 Com \$20,700	Res \$16,720 Com \$31,500	Res 22.48% Com - 52.17%	2021-2022
76	21-20100	Crown Village Associates LLC	St. Louis City	Res \$12,940	Res \$10,030	22.49%	2021-2022
77	21-20101	Crown Village Associates LLC	St. Louis City	Res \$12,940	Res \$10,030	22.49%	2021-2022
78	21-20102	Crown Village Associates LLC	St. Louis City	Res \$8,870	Res \$6,690	24.58%	2021-2022
79	21-20103	Crown Village Associates LLC	St. Louis City	Res \$34,500	Res \$26,750	22.46%	2021-2022
80	21-20104	Crown Village Associates LLC	St. Louis City	Res \$8,870	Res \$6,690	24.58%	2021-2022
81	21-30013	KCAC Parnters LLC	Jackson	Com Land \$552,960	\$25,149	95.45%	2021-2022
82	21-30013	KCAC Parnters LLC	Jackson	Com Improv \$1,759,040	\$192,451	89.06%	2021-2022
83	21-30013	KCAC Parnters LLC	Jackson	Res Land \$0	\$171,720	0.00%	2021-2022
84	21-30013	KCAC Parnters LLC	Jackson	Res Improv \$0	\$1,314,080	0.00%	2021-2022
85	21-30017	Genevieve Dinneen	Jackson	\$23,750	\$19,000	20.00%	2021
86	21-30079	Dayton Hudson Corp	Jackson	\$2,240,000	\$1,996,800	10.86%	2021-2022

87	21-30103	CHSB Apartments LLC	Jackson	\$242,630	\$92,720	61.79%	2021-2022
88	21-30111	Darryl Mcculloch	Jackson	\$15,960	\$5,890	63.10%	2021-2022
89	21-30124	St Lukes Hospital	Jackson	\$4,480,000	\$3,808,000	15.00%	2021-2021
90	21-30131	Belfonte Ice Cream	Jackson	\$1,142,946	\$941,915	17.59%	2021-2022
91	21-30132	A Zeregas Sons Inc	Jackson	\$1,752,194	\$1,503,688	14.18%	2021-2022
92	21-30133	Nostrum Laboratories Inc	Jackson	\$1,275,126	\$979,399	23.19%	2021-2022
93	21-30150	Cerise Ivey	Jackson	\$14,825	\$12,500	15.68%	2021
94	21-30189	Neitzert Shonna	Jackson	\$3,490	\$1,000	71.35%	2021
95	21-30206	Jessica L Thomas	Jackson	\$93,100	\$89,300	4.08%	2021-2022
96	21-32090	Wal Mart Real Estate Business Trust	Clay	\$4,241,020	\$3,872,000	8.70%	2021
97	21-32149	Old Pike Country Club Inc	Clay	\$401,472	\$333,760	16.87%	2021
98	21-32613	JSR 94 LLC	St. Charles	\$1,057,827	\$1,025,600	3.05%	2021-2022
99	21-32648	Whitaker Golf Inc	St. Charles	\$445,854	\$320,000	28.23%	2021-2022
100	21-33024	2021 LLC	Greene	\$3,138,020	\$2,784,000	11.28%	2021-2022
101	21-45002	East Hills Properties LLC	Buchanan	\$39,730	\$39,730	0.00%	2021-2022
102	21-45003	East Hills Properties LLC	Buchanan	\$152,280	\$186,100	-22.21%	2021-2022
103	21-45004	East Hills Properties LLC	Buchanan	\$407,310	\$379,100	6.93%	2021-2022
104	21-45005	East Hills Properties LLC	Buchanan	\$1,624,930	\$1,345,170	17.22%	2021-2022
105	21-45006	East Hills Properties LLC	Buchanan	\$109,980	\$107,500	2.25%	2021-2022
106	21-45007	East Hills Properties LLC	Buchanan	\$12,607,780	\$2,531,200	79.92%	2021-2022
107	21-45008	East Hills Properties LLC	Buchanan	\$180,950	\$43,700	75.85%	2021-2022
108	21-45009	East Hills Properties LLC	Buchanan	\$249,240	\$167,500	32.80%	2021-2022
109	21-62504	GAHC3 Joplin MO MOB	Jasper	\$1,927,900	\$1,485,117	22.97%	2021-2022

Exhibit C. – Dismissals

#	Appeal Number	Name	County
1	19-32040	Ken-KC II LLC	Clay
2	20-44500	Hy-Vee Grocery Store	Boone
3	20-44501	Hy-Vee Grocery Store	Boone
4	21-10095	Robert E Gereaux	St. Louis
5	21-10317	Kotyk, Jeffrey & Darlene	St. Louis
6	21-10327	Fast Lane Real Estate LLC	St. Louis
7	21-10333	VNM Properties LLC	St. Louis
8	21-10348	Hoog Enterprises LLC	St. Louis
9	21-10741	Keshet, Daniel	St. Louis
10	21-10763	WAP Holdings LLC	St. Louis
11	21-10779	BHT LLC	St. Louis
12	21-10795	Palmer, Michael	St. Louis
13	21-13054	Robert Dunn & Megan Duffy	St. Louis
14	21-13116	George Bitting & Emily Bitting	St. Louis
15	21-13118	Bruno Mazzotta & Vivienna Mazzotta	St. Louis
16	21-13128	Brown, Roger & Susan	St. Louis
17	21-13140	Kraus, Eugene & Joan	St. Louis
18	21-13142	Cohen Louis D Residuary House Trust UI	St. Louis
19	21-13168	Yoon, Jaeyoung & Kristine	St. Louis
20	21-13205	MWD Irrevocable Trust	St. Louis
21	21-13220	Sturmon Mark H Living Trust et al.	St. Louis
22	21-13232	Horner Daniel B Susan W Trustees	St. Louis
23	21-13255	Brookhill Development Llc	St. Louis
24	21-13262	Brauer, Arthur & Sarah Saghir	St. Louis
25	21-13278	Hackmann, Jason & Jennifer	St. Louis
26	21-13302	Frederick Lackey & Leslie James	St. Louis
27	21-13386	Hartwig Dewana S & Gary R Hh Trustees	St. Louis
28	21-13413	Nicholas Licavoli & Cynthia Licavoli	St. Louis
29	21-13431	Patrick Linsenhardt & Kathy Lisenhardt	St. Louis
30	21-13475	Krosch Patricia E Revocable Living Trust	St. Louis
31	21-13496	Stefanik Francis V Jr Dolores C Tr	St. Louis

32	21-13500	Gregg Garland & Alyson Garland	St. Louis
33	21-13532	Kevin Blinder & Carol Blinder	St. Louis
34	21-13597	Davis John W Tr Etal	St. Louis
35	21-13608	Scott Luhmann & Janet Luhmann	St. Louis
36	21-13610	Alexander Seidel & Haiyan Seidel	St. Louis
37	21-13621	Patrick Stark & Mark Stark	St. Louis
38	21-13636	Kerckhoff Bettye Y Tr	St. Louis
39	21-13641	Barnes T Ellis Iii Trustee	St. Louis
40	21-13649	Daniel Kaenter	St. Louis
41	21-13652	Brian Tash & Cristina Tash	St. Louis
42	21-13655	Meyer Jay L Revocable Trust	St. Louis
43	21-13697	Marra, Richard P.	St. Louis
44	21-13719	Wild Alan P K Sue A Trustees	St. Louis
45	21-13908	Cammon, Dale L. & Katherine Cammon	St. Louis
46	21-13909	Winkler, Kelly	St. Louis
47	21-13920	Sultan, Tipu & Niger Kirmani	St. Louis
48	21-13923	Busch, William K Trustee	St. Louis
49	21-13937	Ajitesh Rai & Sinha Pallavi	St. Louis
50	21-13956	Leontsinus, Patricia M.	St. Louis
51	21-13961	Harter, Arthur	St. Louis
52	21-13965	Scetye, Frederick	St. Louis
53	21-13981	Hartwig Elizabeth W John D Hh Trs	St. Louis
54	21-13995	Desai, Sunna & Roohi	St. Louis
55	21-14034	Schneider, John P. & Laura Schneider	St. Louis
56	21-14035	Patterson Qualified Spousal Trust A The	St. Louis
57	21-14045	Mitchell, Andrew & Georjan	St. Louis
58	21-14141	Curtis Cherry & Candice Cherry	St. Louis
59	21-14149	McClure, William & Alpha	St. Louis
60	21-14209	Wallace, Michael & Krystal	St. Louis
61	21-14211	Turquoise Water Trust	St. Louis
62	21-14241	Kolman, Carl & Stephanie	St. Louis
63	21-14275	Daud, Yasmeen N & Shiraz Daud	St. Louis

64	21-14286	Moreland Anne E Revocable Living Trust	St. Louis
65	21-14290	Pappas, Thomas & Kim	St. Louis
66	21-14294	Gerber, Donald & Gretchen	St. Louis
67	21-14297	Sheldon, Sandra Trust	St. Louis
68	21-14304	Lamear, Robert E. & Bridgid Lamear	St. Louis
69	21-14681	Curtis, Robert C. & Sara Curtis	St. Louis
70	21-14837	Gupta, Kapil	St. Louis
71	21-15087	Larson Living Trust	St. Louis
72	21-15359	Gill, Thomas & Patricia Gill	St. Louis
73	21-15449	Biggs, Michael A. & Jennifer Biggs	St. Louis
74	21-15479	Swehla, James P.	St. Louis
75	21-20042	800 Washington LLC	St. Louis City
76	21-20044	800 Washington LLC	St. Louis City
77	21-20084	Hall Street Properties LLC	St. Louis City
78	21-30112	BLC KC GC LLC	Jackson
79	21-30113	BLC KC GC LLC	Jackson
80	21-32159	Specialized Properties CO LLC	Clay
81	21-32164	Star Hospitality LLC	Clay
82	21-32165	Happy Hotels LLC	Clay
83	21-32534	Delmar Gardens of O'Fallon Real Estate Inc.	St. Charles
84	21-32535	Delmar Gardens of O'Fallon Real Estate Inc.	St. Charles
85	21-32620	River Center Limited Partnership	St. Charles
86	21-32622	Whitaker Golf Inc	St. Charles
87	21-32623	Whitaker Golf Inc	St. Charles
88	21-32624	Whitaker Golf Inc	St. Charles
89	21-32625	Whitaker Golf Inc	St. Charles
90	21-32626	Whitaker Golf Inc	St. Charles
91	21-32627	Whitaker Golf Inc	St. Charles
92	21-32628	Whitaker Golf Inc	St. Charles
93	21-32629	Whitaker Golf Inc	St. Charles
94	21-32630	Whitaker Golf Inc	St. Charles
95	21-32631	Whitaker Golf Inc	St. Charles
96	21-32632	Whitaker Golf Inc	St. Charles
97	21-32633	Whitaker Golf Inc	St. Charles
98	21-32634	Whitaker Golf Inc	St. Charles
99	21-32635	Whitaker Golf Inc	St. Charles
100	21-32636	Whitaker Golf Inc	St. Charles

101	21-32637	Whitaker Golf Inc	St. Charles
102	21-32638	Whitaker Golf Inc	St. Charles
103	21-32639	Whitaker Golf Inc	St. Charles
104	21-32640	Whitaker Golf Inc	St. Charles
105	21-32641	Whitaker Golf Inc	St. Charles
106	21-32642	Whitaker Golf Inc	St. Charles
107	21-32643	Whitaker Golf Inc	St. Charles
108	21-32644	Whitaker Golf Inc	St. Charles
109	21-32645	Whitaker Golf Inc	St. Charles
110	21-32646	Whitaker Golf Inc	St. Charles
111	21-32647	Whitaker Golf Inc	St. Charles
112	21-32649	Whitaker Golf Inc	St. Charles
113	21-32650	Whitaker Golf Inc	St. Charles
114	21-32651	Whitaker Golf Inc	St. Charles
115	21-32652	Whitaker Golf Inc	St. Charles
116	21-32653	Whitaker Golf Inc	St. Charles
117	21-32654	Whitaker Golf Inc	St. Charles
118	21-32655	Whitaker Golf Inc	St. Charles
119	21-32656	Whitaker Golf Inc	St. Charles
120	21-32657	Whitaker Golf Inc	St. Charles
121	21-44548	TKG Biscayne LLC	Boone
122	21-44549	Luther Bullock	Boone
123	21-57007	Union Trencor LLC	Franklin
124	21-57008	Union Trencor LLC	Franklin
125	21-79020	Radsorce Properties LLC	Platte
126	21-79055	VNRR Holdings LLC	Platte
127	21-79056	Cole WG Parkville MO LLC	Platte
128	21-89537	James Conley	Taney