



STATE TAX COMMISSION OF MISSOURI

LORRAINE COLEMAN,) Appeal Nos. 21-110445
) Parcel/locator No(s): I00855489
)
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)
)
 Complainant(s),)
)
 v.)
)
 JAKE ZIMMERMAN, ASSESSOR,)
 ST LOUIS COUNTY, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Lorraine Coleman (Complainant) appeals valuation of the subject property determined by Jake Zimmerman, Assessor, St. Louis County, Missouri, (Respondent). Complainant did not appeal to the St. Louis County Board of Equalization (BOE), but appealed directly to the State Tax Commission (STC) after receiving first notification of the valuation upon receiving the 2021 tax bill. Respondent placed an assessed value as of January 1, 2021, of \$5,800 for Complainant’s 2018 Toyota Rav 4 SUV. Complainant did not produce substantial and persuasive evidence of overvaluation. Respondent’s assessment is affirmed.¹

¹Complainant timely filed a complaint for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainant's appeal. Mo. Const. art.

Facts

The evidentiary hearing was scheduled for February 8, 2023, at 9:00 a.m. Respondent timely appeared at the evidentiary hearing, through counsel, Steve Robson. Complainant did not appear. Complainant did not seek a continuance or otherwise communicate any intent to proceed with the appeal.

Complainant Did Not Prove Overvaluation

The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). Complainant did not appear at the evidentiary hearing and produced no evidence to support the overvaluation claim. Complainant's failure to appear and present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.²

CONCLUSION AND ORDER

Respondent's assessment is affirmed. The assessed value of the subject property as of January 1, 2021, was \$5,800.

Application for Review

A party may file with the Commission an application for review of this decision

X, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

² For over 150 years, Missouri law has recognized the self-evident proposition that "if there be no evidence sufficient in law to make a prima facie case on this issue, plaintiff cannot be entitled to recover." *Callahan v. Warne*, 40 Mo. 131, 135 (Mo. 1867).

within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to Legal@stc.mo.gov. A copy of the application must be sent to each person listed below in the certificate of service.

Failure to state specific facts or law upon which the application for review is based will result in summary denial. Section 138.432.

Disputed Taxes

The Collector of St. Louis County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless said taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED February 10, 2023.
STATE TAX COMMISSION OF MISSOURI

Erica M. Gage
Senior Hearing Officer
State Tax Commission

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on February 10, 2023, to:

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Amy S. Westermann
Chief Counsel