



# STATE TAX COMMISSION OF MISSOURI

MOHAMMAD ALEQABI, ) Appeal No. 21-16684  
 ) Parcel/Locator: 17J130476  
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 Complainant(s), )  
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 v. )  
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 JAKE ZIMMERMAN, ASSESSOR, )  
 ST. LOUIS COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Mohammad Aleqabi (Complainant) appeals the St. Louis County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject property on January 1, 2021, was \$204,400. Complainant claims the property is overvalued and proposes a value of \$167,200. Complainant did not produce substantial and persuasive evidence establishing overvaluation. The BOE's decision is affirmed.<sup>1</sup>

Complainant appeared *pro se*. Respondent was represented by counsel, Tim Bowe. The evidentiary hearing was conducted on July 14, 2022, via WebEx.

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<sup>1</sup> Complainant 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. X, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

## FINDINGS OF FACT

**1. Subject Property.** The subject property is located at 7490 Drexel Dr., St. Louis, Missouri. The parcel/locator number is 17J130476.

The subject property consists of a one and a half story Cape Cod style single-family home built in the 1939 and remodeled in 1975. Complainant testified that the St. Louis County records indicate that the house has around 1,631 square feet of living space. Complainant stated that the house has four bedrooms and two full baths. Complainant purchased the property around 2011 for \$180,000.

**2. Respondent and BOE.** Respondent classified the subject property as residential and determined the TVM on January 1, 2021, was \$221,600. The BOE classified the subject property as residential and independently determined the TVM on January 1, 2021, was \$204,400.

**3. Complainant's Evidence.** Complainant submitted the following exhibits which were admitted without objection.

<b>Exhibit</b>	<b>Description</b>
A	Picture of window in subject property
B	Picture of neighboring property's backyard
C	Assessor's Comparable Sales for subject property and 1059 Wilson Ave.
D	Assessor's Comparable Sales for subject property

Complainant's opinion of value for the subject property as of January 1, 2021, is \$167,200. Complainant testified that the house is in livable condition but that many features like the windows (Exhibit A) and the landscaping (Exhibit B) need to be fixed up for aesthetic reasons. Complainant also mentioned that water issues plague the basement.

Complainant also took issue with the comparables used by Respondent in his valuation. Using Exhibits C and D and through his testimony, Complainant argued that Respondent's CMA appraisal system is flawed. For example, for the subject and 1059 Wilson Ave. Respondent used the same comparable sales, but the adjusted values for the comparables were different. Complainant asserted that the subject property's value was assessed higher despite the identical comparables used. Complainant argued that several of Respondent's comparables are not similar to the subject properties when individual attributes are examined like the number of stories, bedrooms, etc. Complainant also discussed neighboring properties' assessed values and how they have also been increased. Complainant also feels like the market in general is artificially inflated because of the Covid-19 pandemic.

Complainant presented these issues before the BOE. Complainant works in commercial construction and is not a licensed appraiser in the state of Missouri, nor does he have specialized education, training, and job experience in that specific field of work.

**4. Respondent's Evidence.** Respondent introduced Exhibit 1, a copy of the BOE decision letter dated October 29, 2021, stating the BOE TVM as of January 1, 2021. The Exhibit was admitted without any legal objection.

**5. Value.** The TVM of the subject property on January 1, 2021, was \$204,400, with an assessed value of \$38,836.

## **CONCLUSIONS OF LAW**

### **1. Assessment and Valuation**

Pursuant to Article X, Sections 4(a) and 4(b), Mo. Const. of 1945 real property and tangible personal property is assessed at its value or such percentage of its value as may be fixed by law for each class and for each subclass. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Section 137.115.5(1)(a). "True value in money is the fair market value of the property on the valuation date, and is a function of its highest and best use, which is the use of the property which will produce the greatest return in the reasonably near future." *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is "the price which the property would bring from a willing buyer when offered for sale by a willing seller." *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). Determining the TVM is a factual issue for the STC. *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008). The "proper methods of valuation and assessment of property are delegated to the Commission." *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 75 (Mo. banc 1986).

"For purposes of levying property taxes, the value of real property is typically determined using one or more of three generally accepted approaches." *Snider*, 156 S.W.3d at 346. The three generally accepted approaches are the cost approach, the income approach, and the comparable sales approach. *Id.* at 346-48; *see also St. Louis Cty. v. Sec. Bonhomme, Inc.*, 558 S.W.2d 655, 659 (Mo. banc 1977).

The comparable sales approach "is most appropriate when there is an active market for the type of property at issue such that sufficient data are available to make a comparative

analysis." *Snider*, 156 S.W.3d at 348. For this reason, the comparable sales approach is typically used to value residential property. "The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties." *Id.* at 347-48 (internal quotation omitted). "Comparable sales consist of evidence of sales reasonably related in time and distance and involve land comparable in character." *Id.* at 348.

## **2. Evidence**

The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). The finder of fact in an administrative hearing determines the credibility and weight of expert testimony. *Hornbeck v. Spectra Painting, Inc.*, 370 S.W.3d 624, 632 (Mo. banc 2012). "It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties." *Id.*

## **3. Complainant's Burden of Proof**

The BOE's valuation is presumptively correct. *Rinehart v. Laclede Gas Co.*, 607 S.W.3d 220, 227 (Mo. App. W.D. 2020). To prove overvaluation, a taxpayer must rebut

the BOE's presumptively correct valuation and prove the "value that should have been placed on the property." *Snider*, 156 S.W.3d at 346. The taxpayer's evidence must be both "substantial and persuasive." *Id.* "Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage*, 722 S.W.2d at 77 (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is the "party's duty to convince the fact-finder to view the facts in a way that favors that party"). A taxpayer does not meet his burden if evidence on any essential element of his case leaves the STC "in the nebulous twilight of speculation, conjecture and surmise." *See, Rossman v. G.G.C. Corp. of Missouri*, 596 S.W.2d 469, 471 (Mo. App. 1980).

#### **4. Complainant Did Not Prove Overvaluation.**

Complainant did not establish that the BOE valuation was erroneous, nor did Complainant produce substantial and persuasive evidence establishing a TVM of \$167,200. Neither Complainant's exhibits nor his testimony utilized the comparable sales approach, income approach, or cost approach to support his proposed value, nor did he offer an appraisal of the property as evidence of the TVM of the property as of January 1, 2021.

Concerning the condition issues with the subject property evidenced in Exhibit B, Complainant provided no evidence providing a way to quantify the effect of these issues on value or showing the BOE value does not account for these issues. The fact that the

BOE lowered Respondent's assessed value of \$221,600 to \$204,400 suggests that the BOE most likely did take at least some of these condition issues into account.

The comparable sales approach is the method used to determine the TVM of the subject property. "The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties." *Snider*, 156 S.W.3d at 347-48 (internal quotation omitted). Complainant's evidence did not offer alternative comparable sales to examine and Complainant did not make adjustments to comparable properties to find a proper TVM for the subject. Further, Complainant admitted he was not an appraiser and therefore was unqualified to form a professional opinion as to value using appraisal methods.

Complainant took issue with the comparable sales used by Respondent in his valuation of Complainant's property. However, Complainant's allegations that the CMA appraisal system is flawed was not supported by persuasive and substantial evidence. Complainant offered no evidence showing that Respondent did not make appropriate market-based adjustments for value considering the differing characteristics from the subject observed and noted by Complainant. Additionally, there is not substantial and persuasive evidence by Complainant rebutting the value of \$204,400 assigned by the BOE, which is presumed to be correct.

Even if Complainant had rebutted the presumption of correct valuation by the BOE, Complainant has not proven that the TVM of the subject property is the amount he has proposed, \$167,200. Finally, Complainant did not offer testimony of an appraiser, nor an appraisal of the property as evidence of the TVM of the property as of January 1, 2021.

While a property owner's opinion of value is generally admissible, the opinion lacks "probative value where it is shown to have been based upon improper elements or an improper foundation." *Shelby Cty. R-IV Sch. Dist. v. Herman*, 392 S.W.2d 609, 613 (Mo. 1965); see also *Cohen v. Bushmeyer*, 251 S.W.3d 345, 349 (Mo. App. W.D. 2008) (noting a property owner's opinion of value loses probative value when it rests on an improper foundation).

### **CONCLUSION AND ORDER**

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2021, was \$204,400, with an assessed value of \$38,836.

#### **Application for Review**

A party may file with the Commission an application for review of this decision 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](mailto: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

Benjamin C. Slawson  
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