



STATE TAX COMMISSION OF MISSOURI

1219 S. MAIN ST. LLC, et al.,)
)
Complainants,) Appeal Nos. 20-32509 through 20-32520
) Parcel/Locator Nos. (See table, below.)
)
v.)
)
SCOTT SHIPMAN, ASSESSOR,)
ST. CHARLES COUNTY,)
Respondent.)

DECISION AND ORDER

1219 S. Main St., LLC, and the owners of the subject properties as shown in the tables below (Complainants) appeal the St. Charles County Board of Equalization's (BOE) decisions determining the true value in money (TVM) of the subject commercial properties as of January 1, 2020. Complainants did not produce substantial and persuasive evidence of overvaluation. The BOE decisions are affirmed.¹

Complainants were represented by attorney Brian Mueller. Respondent was represented by attorneys Amanda Jennings and Michael Mueth. The evidentiary hearing was conducted via WebEx on April 27, 2021. Case heard and decided by Chief Counsel Amy S. Westermann.

¹ Complainants timely filed complaints for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainants' appeals. Mo. Const. art. X, sec. 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

PROCEDURAL BACKGROUND

This matter involves 12 appeals consolidated for administrative efficiency. The appeals were assigned previously to two other hearing officers who issued procedural orders prior to the assignment of the appeals to the undersigned hearing officer.

On October 9, 2020, the STC issued a scheduling order that prescribed the timeline and general scope of discovery as follows:

DISCOVERY AND EXCHANGE SCHEDULE	
Event	Date Due
Prehearing Conference/Good Faith Meeting	1/14/21, 9:00 a.m.
Status Report	1/21/21
Complainant's Written Certification to Prosecute Appeal	1/29/21
Initial Disclosures by Both Parties	2/5/21
Simultaneous Filing and Exchange of Exhibits and Written Direct Testimony and Expert Disclosures	3/5/21
Objections and Rebuttal Evidence	4/2/21
Responses to Objections and Surrebuttal Evidence	4/16/21
Evidentiary Hearing, Respondent's office, 201 N. 2 nd St., St. Charles, Missouri	4/27/21, 9:00 a.m. ²

Prior to the Evidentiary Hearing, Complainants filed their Motion to Compel Answers to Complainants' First Set of Interrogatories and Request to Produce Documents (Motion to Compel) requesting the STC to issue an order compelling Respondent to answer Complainants' Interrogatories #15 and #16 and to produce a list in response to Complainants' Request for Production #11.

² The time and location for the consolidated evidentiary hearing in these appeals was amended by a subsequent order of the undersigned hearing officer. The evidentiary hearing in these appeals was held on April 27, 2021, from 1:00 p.m. to 5:00 p.m., via WebEx.

In their Motion to Compel, Complainants requested (1) sales data for all commercial property sales occurring in St. Charles County from January 1, 2016, to “the present;”(2) the identity of the commercial property sales Respondent’s office had documented as valid sales from January 1, 2016, to “the present;” and (3) a listing of all property sales reviewed by Respondent’s office for the 2019 assessment cycle.

In his response to the Motion to Compel, Respondent objected to all of these requests on the ground that the requests were “overly broad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence,” particularly because (1) the requests were for production of five years’ of sales data even though Complainants had alleged three years’ of sales data would be the basis for analyzing value under the recognized approaches to value; (2) the requests were not limited to sales of commercial properties comparable to Complainants’ commercial properties in the appeal; and (3) the request asked for data regarding tens of thousands of sales reviewed by Respondent’s office without limitation as to the classification of the properties sold or their comparability to the subject properties.

Complainants counter argued that they had been unable to submit written direct testimony and expert reports of their witnesses by the due date in the scheduling order because Respondent did not provide the sales data that was the subject of Interrogatories #15 and #16 and Request for Production #11. Counsel for Complainants further argued that he did not file the written direct testimony and expert reports because he did not want his witnesses to be impeached on the basis that they were not able to review “authenticated” sales data being withheld by Respondent.

Respondent filed a Motion for Sanctions requesting the STC to issue an order excluding the testimony of Complainants' designated witnesses at the evidentiary hearing or, in the alternative, dismissing Complainants' appeals on the grounds that Complainants could not meet their burden of proof. The Motion for Sanctions was heard simultaneously with Complainants' Motion to Compel.

In his Motion for Sanctions and during the hearing on the motion, Respondent argued that Complainants had not filed written direct testimony from or expert reports authored by the three witnesses Complainants had specifically identified in their initial disclosures. Respondent further argued that the parties had been required to exchange and file the written direct testimony of their witnesses and the expert reports authored by their witnesses by the deadline stated in the scheduling order; thus, because Complainants had not exchanged and filed the written direct testimony and reports by the deadline, the evidence should be excluded at the evidentiary hearing.

During the hearing on the motions, Counsel for Complainants complained that Respondent had acted in bad faith in that Respondent had supplied only one page of each of the property record cards (PRCs) for the subject properties. Counsel for Complainants stated that the PRCs he had received contained page numbering that indicated each PRC was comprised of multiple pages but that he received only one page for each PRC. The hearing officer asked counsel for Respondent whether Respondent had supplied Complainants with complete PRCs. Counsel for Respondent stated unequivocally that the PRCs for the subject properties had been supplied "in full." At the time of the motion hearing, Complainants had already filed approximately 186 multi-page exhibits.

The hearing officer subsequently issued a written order overruling the Motion to Compel and sustaining the Motion for Sanctions to the extent the motion requested the exclusion of testimony of Complainants' witnesses and their reports at the evidentiary hearing. The hearing officer reasoned that Complainants' Interrogatories #15 and #16 requested data that was broadly described and left to speculation which records might fall into the timeframe because "while the start date for the data is more easily determined, the end date, 'the present,' is a moving target that changes daily." The hearing officer further reasoned that, given the large number of exhibits and voluminous amount of information contained in the exhibits already filed by Complainant, it was clear that Respondent's objections to Complainants' Interrogatories #15, and #16 and Request for Production #11 had not prevented Complainants from preparing their case alleging overvaluation of commercial property against Respondent. Notably, Complainants did not file amended interrogatories or requests for documents *after* Respondent filed his objections in an attempt to narrow the scope of Complainants' discovery.

The hearing officer found that "[g]iven the logic of the circumstances currently before the hearing officer, it would be unfair to allow Complainants the 'untrammelled use of a factual dragnet or fishing expedition' through the use of overbroad discovery. *See Concerned Citizens*, 334 S.W.3d at 523-24." The hearing officer also found:

The October 9, 2020, order specifically provided that the parties would exchange the written direct testimony of their designated witnesses and the expert reports authored by their witnesses according to the deadlines stated in the order. The deadlines for the parties to file their exhibits and evidence passed on March 5, 2021, and neither party requested an extension of the deadlines. . . .

In other words, Complainants could and should have filed the written direct testimony and expert reports from their designated witnesses according to the information available to them before the deadline for filing exhibits and evidence. If Complainants later came into possession of information, i.e., sales data from Respondent that would have altered the witnesses' written direct testimony and expert reports, the order provided a mechanism for the testimony and reports to be supplemented.

The STC issues orders defining the timeline and general scope of discovery in cases before the STC to eliminate surprise, assist in determining the truth, narrowing the issues, obtaining relevant information, and aiding trial preparation. See *Concerned Citizens*, 334 S.W.3d at 523. Additionally, the STC's orders defining the timeline and general scope of discovery in cases before the STC assist the parties either to reach relatively quick resolutions of their appeals or to exhaust their administrative remedies. One of the ways surprise exists is when an expert witness suddenly has an opinion where he had none before. See generally *Matter of Care and Treatment of Sebastian*, 556 S.W.3d 633, 646 (Mo. App. S.D. 2018). Consequently, it would be contradictory to the STC's own order and an abuse of the discovery process to allow Complainants to ignore the order and then allow Complainants to introduce that evidence at the evidentiary hearing, which would promote a form of "sandbagging." See generally *Matter of Care and Treatment of Sebastian*, 556 S.W.3d at 646.

Also prior to the Evidentiary Hearing, Complainants had requested the STC to issue subpoenas duces tecum to Brenda Hinton, the Registrar of the Board of Equalization, and to Respondent. The STC issued the subpoenas pursuant to Section 536.077 and Section 138.060. Respondent subsequently filed his Motion to Quash Subpoenas Duces Tecum directed to Hinton and to Respondent. The parties argued the Motion to Quash Subpoenas Duces Tecum during the hearing on the Motion to Compel and the Motion for Sanctions.

The subpoena duces tecum issued to Hinton directed her to appear at the evidentiary hearing in these appeals and to provide certified copies of all BOE hearing files and hearing recordings for the subject properties. The subpoena duces tecum issued

to Respondent directed him to provide certified copies of all documents Respondent had identified and had provided pursuant to the discovery answers prepared by Respondent.

In the written order addressing the Motion to Compel and the Motion for Sanctions, the hearing officer sustained Respondent's Motion to Quash the subpoenas directed to Hinton and Respondent, finding that Complainants had not filed certified copies of the documents requested through the subpoenas among their exhibits by the deadline stated in the discovery schedule. The hearing officer reasoned that Complainants could have obtained the items between the date of the STC's October 9, 2020, scheduling order and the deadline for filing written direct testimony and exhibits as stated in the discovery schedule, March 5, 2021. The hearing officer further reasoned that the use of the subpoenas duces tecum to introduce certified copies of the items after the deadline had passed gave the appearance that Complainants were attempting to use the subpoenas to circumvent the discovery schedule. The hearing officer found, "[t]o allow Complainants to utilize the subpoena power of the STC in this manner would constitute an abuse of the discovery process and is unreasonable."

The appeals proceeded to an evidentiary hearing.³

FINDINGS OF FACT

³ Counsel for Complainants filed a motion for reconsideration of all of the hearing officer's pre-trial rulings, i.e., rulings on Complainants' Motion to Compel, Respondent's Motion for Sanctions, Respondent's Motion to Quash, and Respondent's Motion to Strike Complainant's Amended Complaint Alleging Intentional Discrimination Against Respondent. The motion for reconsideration is denied.

1. **Subject properties.** The subject properties are commercial properties located in St. Charles County, Missouri. Complainants own the subject properties. The subject properties are identified as shown in the following table:

Appeal Number	Taxpayer Name	Parcel/Locator	Property Description as of January 1, 2020
20-32509	1219 S Main St LLC	6-014A-C768-00-0001.0000000	Vacant restaurant
20-32510	OLIVE INVESTMENTS LLC	2-0056-8357-00-002D.0000000	Office/warehouse building with excess land
20-32511	Didion Orf Recycling Inc	2-0100-A008-00-0002.0000000	Owner occupied recycling center
20-32512	Didion Orf Recycling Inc	2-0110-C324-00-002A.0000000	Owner occupied recycling center's vacant land with some concrete and fencing
20-32513	Didion Orf Recycling Inc	2-0110-C324-00-0001.0000000	Owner occupied recycling center's vacant land with some concrete and fencing
20-32514	Hail to the Orange LLC	2-0100-1786-00-0013.4000000	Trucking facility
20-32515	ARCP AP St Charles MO LLC	6-010D-6657-00-0001.0000000	Operating Applebee's Restaurant
20-32516	Mid Rivers Applebees Sonic LLC	3-121A-8624-00-002A.0000000	Operating Applebee's Restaurant
20-32517	The O'Fallon Development LLC	2-0141-7922-00-0002.0000000	Operating Applebee's Restaurant
20-32518	THF Wentzville Development LLC	4-0013-9820-00-0002.0000000	Operating Applebee's Restaurant

20-32519	Dominion Hospitality LLC	6-014C-7444-00-0002.0000000	Operating Fairfield Inn and Suites Hotel
20-32520	Dominion Hospitality LLC	6-0013-7944-00-020B.0000000	Operating Towne Place Suites Hotel

2. **Respondent and BOE.** Respondent and the BOE classified the subject properties as commercial and determined the TVM as of January 1, 2020, was as shown in the following table:

Appeal Number	Taxpayer Name	Respondent's TVM	BOE's TVM
20-32509	1219 S Main St LLC	\$554,996	\$554,996
20-32510	OLIVE INVESTMENTS LLC	\$791,712	\$791,712
20-32511	Didion Orf Recycling Inc	\$637,828	\$637,828
20-32512	Didion Orf Recycling Inc	\$164,205	\$164,205
20-32513	Didion Orf Recycling Inc	\$84,045	\$84,045
20-32514	Hail to the Orange LLC	\$1,866,033	\$1,866,033
20-32515	ARCP AP St Charles MO LLC	\$1,562,214	\$1,562,214
20-32516	Mid Rivers Applebees Sonic LLC	\$1,487,461	\$1,487,461
20-32517	The O'Fallon Development LLC	\$1,292,334	\$1,292,334
20-32518	THF Wentzville Development LLC	\$1,246,645	\$1,246,645
20-32519	Dominion Hospitality LLC	\$1,906,129	\$1,906,129
20-32520	Dominion Hospitality LLC	\$2,566,426	\$2,566,426

3. **Complainants' Evidence.** Complainants filed 186 exhibits prior to the Evidentiary Hearing marked A(1) through DDDDDDDDD(186) to be used in their case in chief. These

exhibits consisted of Respondent's discovery responses, market reports, investor surveys regarding capitalization rates, and approximately 100,000 pages of property record cards listing data for thousands of properties, a number of which are not situated in the same county as the subject properties. Respondent filed written objections to all 186 exhibits alleging that Complainants did not authenticate the exhibits at the time of filing them and could not authenticate them at the Evidentiary Hearing given that (1) Complainants did not submit written direct testimony of any witnesses who would testify in Complainants' case in chief; (2) none of the exhibits included a business records affidavit or proper certification; (3) and the exhibits were not self-authenticating. Respondent further objected on the ground that each exhibit consisted of and contained hearsay because neither the authors of the exhibits nor the custodians of records would be testifying at the evidentiary hearing and because none of the exhibits included business records affidavits or were self-authenticating.

Respondent's objections are sustained with regard to Complainant's Exhibit A(1) through Exhibit CCCCCCCC(185). Respondent's objection is overruled with regard to Exhibit DDDDDDDD(186), which is the same as Respondent's Exhibit 1.

At the evidentiary hearing, Complainants introduced Exhibits 187 through 197, which consisted of the BOE decisions for the subject properties, sales settlement statements, data on comparable properties, and photos. Respondent did not object to Exhibit 187, the BOE decisions, which were already in the record as they were filed along with Complainants' Complaints for Review of Assessment forms. Respondent objected to Exhibits 188 through 197 on the grounds of lack of foundation, hearsay, relevance, and untimely filing

given the due dates for filing exhibits as stated in the scheduling order. Respondent's objections are sustained with regard to Complainant's Exhibits 188 through 197.

4. **Respondent's Evidence.** Respondent filed the following exhibits in accordance with the deadlines stated in the scheduling order prior to the Evidentiary Hearing:

Exhibit Name	Exhibit Description	Ruling
WDT	Written Direct Testimony of Keith Hodges	Admitted
Exhibit 1	Property Record Cards for each of the subject properties in Appeal Nos. 20-32509 through 20-32520	Admitted

In Complainants' pre-filed objections to Respondent's exhibits, Complainants objected to the WDT of Hodges "in the event Complainants are not permitted to cross examine him under oath at the evidentiary hearing." At the Evidentiary Hearing, Complainants objected to the WDT as hearsay and objected to Exhibit 1 as being incomplete with regard to contents of the business records. The WDT and Exhibit 1 were admitted subject to the objections, which were taken with the case. Complainants' objections are hereby overruled.

Hodges has been employed as a commercial appraisal analyst with Respondent's office since 2008. Hodges has been a Missouri state certified general appraiser since 1998.

Hodges testified that Respondent used and relied upon the cost approach to value all of the subject properties except the subject property in Appeal No. 20-32510, which was valued using the income approach. Hodges testified that the cost approach was relied upon to value all of the subject properties except the subject property in Appeal No. 20-32510

because relevant lease information was not available for those properties while lease information was readily available for the subject property in Appeal No. 20-32510.

Hodges testified to the process for valuing all of the subject properties except the subject property in Appeal No. 20-32510: each property was “field worked” by a member of Respondent’s staff; data about important property characteristics, such as square footage, ceiling height, year built, exterior façade, and HVAC, was gathered; land value was estimated as if vacant and available for development; depreciation was applied to the improvement as to its condition at the time of valuation; then each component of the analysis was summed up to estimate a TVM.

Hodges testified to the process for valuing the subject property in Appeal No. 20-32510: using the readily available lease information, Respondent’s office estimated the subject property’s potential gross income, market vacancy rate, and expenses to determine the subject property’s net operating income, then applied a capitalization rate to determine TVM.

Hodges testified that Respondent made and kept Property Record Cards (PRCs) for each of the subject properties in the regular course of business to “represent cursory information from mass appraisal data and contain the value determined” by Respondent’s office. Hodges testified that Respondent’s office’s opinion of the TVM of the subject properties as of January 1, 2020, was as shown in the PRCs in Exhibit 1.

On cross-examination, Hodges testified that no individualized appraisal of the subject properties had been conducted because they were valued using mass appraisal. Hodges further testified that mass appraisal uses general information regarding value, then

comparisons based on approved valuation methods are made to determine whether the mass appraisal value corresponds with sales data. Hodges testified that mass appraisal is a different situation from appraising an individual property and that not all three approaches to valuing property are performed on every single property. Hodges further testified that Respondent’s computer assisted mass appraisal system contained information on the costs of elements and features such as detached garages, asphalt, light poles, and number of building levels, which provides relevant information in valuing property using the cost approach.

5. **Presumption of Correctness of BOE’s Valuations Not Rebutted:** Complainant did not present substantial and persuasive evidence to rebut the presumption of correctness of the BOE’s valuations of the subject properties. The TVM of each subject property as of January 1, 2020, is shown in the following table:

Appeal Number	Taxpayer Name	TVM as of January 1, 2020
20-32509	1219 S Main St LLC	\$554,996
20-32510	OLIVE INVESTMENTS LLC	\$791,712
20-32511	Didion Orf Recycling Inc	\$637,828
20-32512	Didion Orf Recycling Inc	\$164,205
20-32513	Didion Orf Recycling Inc	\$84,045
20-32514	Hail to the Orange LLC	\$1,866,033
20-32515	ARCP AP St Charles MO LLC	\$1,562,214
20-32516	Mid Rivers Applebees Sonic LLC	\$1,487,461
20-32517	The O'Fallon Development LLC	\$1,292,334
20-32518	THF Wentzville Development LLC	\$1,246,645

20-32519	Dominion Hospitality LLC	\$1,906,129
20-32520	Dominion Hospitality LLC	\$2,566,426

CONCLUSIONS OF LAW

1. Assessment and Valuation. Commercial real property is assessed at 32% of its TVM as of January 1 of each odd-numbered year. Section 137.115.1 and .5(1)(c). The TVM of the even-numbered year remains the same as the previous odd-numbered year unless new construction or property improvements have been made. *Id.* "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 true value in money is an issue of fact for the STC." *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

"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 STC has wide discretion in selecting the appropriate valuation method but "cannot base its decision on opinion

evidence that fails to consider information that should have been considered under a particular valuation approach." *Snider*, 156 S.W.3d 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 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. "Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable." *Mo. Church of Scientology v. State Tax Comm'n*, 560 S.W.2d 837, 839 (Mo. banc 1977).

3. Complainants' Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE's valuation is presumptively correct. *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020). The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the property." *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 v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (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").

4. Complainants Did Not Prove Overvaluation. Here, Complainants did not present substantial and persuasive evidence to rebut the presumption that the BOE's values were correct. For nearly 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).

Complainants offered no witness testimony to authenticate or lay a foundation for most of their exhibits. Complainants' counsel asserted the exhibits are accurate, but "[b]are assertions by counsel do not prove themselves and are not evidence of the facts presented." *Andersen v. Osmon*, 217 S.W.3d 375, 381 (Mo. App. W.D. 2007); *see also Schubert v. Trailmobile Trailer, L.L.C.*, 111 S.W.3d 897, 906 (Mo. App. S.D. 2003) (noting that counsel's statements are not a substitute for proof). Although technical rules of evidence are not controlling in hearings before the Commission, fundamental rules of evidence are applicable. *Missouri Church of Scientology v. State Tax Commission*, 560 S.W.2d 837, 839 (Mo. banc 1977). Even if these foundational deficiencies are downplayed, none of Complainants' exhibits establish the necessary facts or utilize any of the court-approved approaches to valuing real property, i.e., the cost approach, the income approach, or the comparable sales approach, to persuasively estimate the TVM of the subject properties as of January 1, 2020.

CONCLUSION AND ORDER

The BOE's decisions are affirmed. The TVM of the subject properties as of January 1, 2020, is as shown in the following table:

Appeal Number	Taxpayer Name	TVM as of January 1, 2020
20-32509	1219 S Main St LLC	\$494,996
20-32510	OLIVE INVESTMENTS LLC	\$791,712
20-32511	Didion Orf Recycling Inc	\$637,828
20-32512	Didion Orf Recycling Inc	\$164,205
20-32513	Didion Orf Recycling Inc	\$84,045
20-32514	Hail to the Orange LLC	\$1,866,033
20-32515	ARCP AP St Charles MO LLC	\$1,562,214
20-32516	Mid Rivers Applebees Sonic LLC	\$1,487,461
20-32517	The O'Fallon Development LLC	\$1,292,334
20-32518	THF Wentzville Development LLC	\$1,246,645
20-32519	Dominion Hospitality LLC	\$1,906,129
20-32520	Dominion Hospitality LLC	\$2,566,426

Application for Review

A party may file with the STC 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 of Missouri, 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. Charles County, and 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 the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

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

Amy S. Westermann
Chief Counsel

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on March 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