



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.)

ORDER OF THE COMMISSION SUMMARILY ALLOWING APPLICATION FOR REVIEW

HOLDING

On February 10, 2023, Senior Hearing Officer Erica Gage (Hearing Officer) entered a Decision and Order (Decision) affirming the valuation placed on Lorraine Coleman's (Complainant) personal property by Jake Zimmerman, Assessor, St. Louis County, Missouri (Respondent). The Hearing Officer affirmed Respondent's valuation of the personal property on the ground that Complainant did not appear for the scheduled Evidentiary Hearing and did not produce substantial and persuasive evidence of overvaluation as alleged.

Complainant subsequently filed an application for review¹ of the Decision alleging that she had attended a prehearing conference with Respondent and with the Hearing Officer in which the Hearing Officer set the date and time of the Evidentiary Hearing for February 8, 2023, at 1:00 p.m. Complainant alleged that several weeks later she received a written order setting the date and time of the evidentiary hearing, which Complainant presumed to be a confirmation of the previously-set date and time and, therefore, “did not review . . . with sufficient scrutiny to ascertain [the time] had been revised from 1:00 p.m. to 9:00 a.m.” Complainant argued that she “belatedly became aware her Evidentiary Hearing was rescheduled when she attempted to attend the hearing at its originally scheduled time of 1:00 p.m. February 8, 2023.” Complainant also argued that she had engaged in ongoing pursuit of discovery with Respondent between the date of the prehearing conference and the date of the evidentiary hearing and that she would have requested a continuance if she had realized the time for the evidentiary hearing had changed from the time originally set. Complainant argued that the time of the evidentiary hearing had been “rescheduled without querying Complainant to verify availability.” Complainant further argued that she had rigorously prepared for the evidentiary hearing, was prepared to call a witness at the evidentiary hearing, and included the witness’ affidavit along with her application for review. Respondent did not file a response to Complainant’s application for review.

A party subject to a Decision and Order of a hearing officer of the STC may file

¹ Complainant’s application for review document was entitled “Motion to Set Aside Decision and Reinstate Appeal.”

an application requesting the case be reviewed by the Commission. Section 138.432². The Commission may summarily allow or deny the request. Section 138.432. If an application for review is allowed, the Commission may affirm, modify, reverse, or set aside the decision and order of the hearing officer on the basis of the evidence previously submitted in such case, may take additional evidence, or may remand the matter to the hearing officer with directions. Any additional hearing shall be conducted in accordance with the requirements of Section 138.431.3. If an application for review is denied, the decision and order of the hearing officer shall be deemed to be the final decision of the Commission for the purpose of judicial review. Section 138.432.

Commission's Ruling

The Application for Review is ALLOWED. The Decision and Order of the Hearing Officer, including the findings of fact and conclusions of law therein, is set aside. The appeal is remanded to the Hearing Officer to conduct an evidentiary hearing in accordance with the requirements of Section 138.431.3.

Judicial review of the Decision and Order may be had in the manner provided in Section 138.432 and Sections 536.100 to 536.140 within 30 days of the mailing date set forth in the Certificate of Service for this Order.

The Collector of St. Louis County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes associated with this appeal pending the possible filing of a petition for judicial review, unless said taxes have been

² All statutory citations are to RSMo. 2000, as amended, unless otherwise indicated.

disbursed pursuant to a court order under the provisions of section 139.031. If no judicial review is made within 30 days, the Decision and Order is deemed final and the Collector of St. Louis County, as well as the collectors of all affected political subdivisions therein, shall disburse the protested taxes in accord with the Decision and Order.

SO ORDERED March 24, 2023.
STATE TAX COMMISSION OF MISSOURI

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, Commissioner

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 24, 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



STATE TAX COMMISSION OF MISSOURI

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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.³

³Complainant 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.⁴

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.

⁴ 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