



# STATE TAX COMMISSION OF MISSOURI

WEI LIU, ) Appeal No. 21-15852, 21-15853, and 21-  
 ) 15854  
 )  
 ) Parcel/Locator: 07K420403, 08J340765,  
 ) and 18R610290  
 )  
 Complainant(s), )  
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 )  
 v. )  
 )  
 )  
 JAKE ZIMMERMAN, ASSESSOR, )  
 ST. LOUIS COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Wei Liu (Complainant) appealed<sup>1</sup> assessments made by the Board of Equalization of St. Louis County (BOE) on each of the parcels cited above on the ground of overvaluation. Complainant did not produce substantial and persuasive evidence establishing overvaluation or rebutting the presumption of correct assessment by the BOE as to each of the subject properties in any of the three appeals. The assessments made by the BOE are therefore AFFIRMED.

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

The evidentiary hearing for these appeals was held on June 9, 2022, via Webex. Complainant appeared pro se. Respondent was represented by counsel, Tim Bowe. For efficiency, the appeals have been consolidated in this Decision and Order.

**FINDINGS OF FACT**

**1. Subject Properties.** The subject properties are identified and described as follows:

<b>Appeal No.</b>	<b>Parcel No.</b>	<b>Address</b>	<b>Description</b>
21-15852	07K420403	725 Paul Ave, Florissant, Missouri	Single family ranch style home built in the 1960s. The home has a carport instead of a garage, four bedrooms, two bathrooms, and around 1,100 square feet of living space. Complainant is currently renting the property to Section 8 tenants.
21-15853	08J340765	2340 Johnstown, Florissant, Missouri	Single family ranch style home built in the 1960s. The home has a carport instead of a garage, three bedrooms, two bathrooms, and around 1,300 square feet of living space. Complainant is currently renting the property to Section 8 tenants.

21-15854	18R610290	394 Branchport Dr., Chesterfield, Missouri.	Single family ranch style home which was Complainant's primary residence before he moved to New Jersey. The house was built in the 1970s and has four bedrooms, two and a half bathrooms, a two car garage, and about 2,400 square feet of living space.
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**2. Assessment and Valuation.** Respondent and the BOE determined that each respective subject property's value as of January 1, 2021 as is set forth in the table, below:

<b>Appeal No.</b>	<b>Parcel No.</b>	<b>Respondent's Valuation</b>	<b>BOE Valuation</b>
21-15852	07K420403	\$110,000	\$110,000
21-15853	08J340765	\$100,900	\$100,900
21-15854	18R610290	\$334,800	\$334,800

**3. Complainant's Proposed Values.** Complainant's opinions of value for the respective subject properties are as follows:

<b>Appeal No.</b>	<b>Parcel No.</b>	<b>Complainant's Proposed TVM</b>
21-15852	07K420403	\$80,000
21-15853	08J340765	\$58,000
21-15854	18R610290	\$284,800

**4. Complainant's Evidence.**

Complainant testified that he believes Respondent overvalued all three properties as they are in outdated condition and are in need of several upgrades and repairs. Complainant submitted an Exhibit A for each appeal. Each Exhibit A is comprised of pictures of the respective subject property as well as Complainant's notes on the various condition issues of each property. During his testimony, Complainant outlined some of these issues which are evidenced by the pictures in Exhibit A. All three Exhibits A were admitted without objection. Complainant presented all of these issues to the BOE.

Complainant 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 for each respective appeal, a copy of the BOE decision letter dated October 29, 2021, stating the BOE's TVM for the respective subject properties as of January 1, 2021. The Exhibits were admitted without any legal objection.

**5. Value.** The TVM of the subject properties on January 1, 2021 were as follows:

<b>Appeal No.</b>	<b>Parcel No.</b>	<b>TVM</b>
21-15852	07K420403	\$110,000
21-15853	08J340765	\$100,900
21-15854	18R610290	\$334,800

## 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 for each respective appeal, nor did Complainant produce substantial and persuasive evidence establishing his proposed opinions of value as to the TVM for any of the subject properties as of January 1, 2021. Neither Complainant's exhibits nor his testimony utilized the comparable sales approach, income approach, or cost approach to support his proposed

values, nor did he offer an appraisal of any of the three properties as evidence of the TVM of those properties as of January 1, 2021.

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 did not offer any evidence of alternate comparable sales to those used by Respondent in his assessment.

Concerning the condition issues with the subject property evidenced in each Exhibit A and which Complainant testified to, 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. 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).

Complainant’s proposed values are speculative and are not based on an acceptable approach to value. Complainant therefore has not met his burden of proof in each of these appeals.

### **CONCLUSION AND ORDER**

The BOE decisions are affirmed.



The TVM of the subject properties as of January 1, 2021, with assessed values, are as follows:

<b>Appeal No.</b>	<b>Parcel No.</b>	<b>TVM</b>	<b>Assessed Value</b>
21-15852	07K420403	\$110,000	\$20,900
21-15853	08J340765	\$100,900	\$19,171
21-15854	18R610290	\$334,800	\$63,612

### **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. 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 March 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 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