



STATE TAX COMMISSION OF MISSOURI

DRF HOLDINGS LLC,) Appeal Nos. 21-20005 and 21-
) 20006
)
Complainant(s),) Parcel/Locator numbers 0482-9-
)130.034 and 0482-9-130.035
)
v.)
)
MICHAEL DAUPHIN, ASSESSOR,)
ST. LOUIS CITY, MISSOURI,)
)
Respondent.)

DECISION AND ORDER

DRF Holdings LLC (Complainant) appeals the St. Louis City Board of Equalization's (BOE) decisions determining the true value in money (TVM) of the subject residential properties as of January 1, 2021. Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE's decision is affirmed.¹

Facts

The evidentiary hearing was scheduled for March 30, 2023, at 9:00 a.m. Respondent timely appeared at the evidentiary hearing by and through counsel, Nicholas Morrow.

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

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

The BOE's decision is affirmed. The TVM of the subject properties as of January 1, 2021, is \$98,000 for parcel locator number 0482-9-130.034 and \$98,000 for parcel locator number 0482-9-130.035.

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

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).

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 City, 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 April 7, 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 April 7, 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