



STATE TAX COMMISSION OF MISSOURI

CLAYTON BRENTWOOD)
INVESTMENTS LLC ET AL,) Appeal Nos. 21-10079 through 21-10082 and
) 21-10212 through 21-10213
)
) Parcel/Locator Nos.: (Appendix attached)
)
 Complainant(s),)
)
 v.)
)
 JAKE ZIMMERMAN, ASSESSOR,)
 ST. LOUIS COUNTY, MISSOURI)
 Respondent.)

DECISION AND ORDER

Clayton Brentwood Investments LLC et al (Complainants) appeal the St. Louis County Board of Equalization's (BOE) decisions finding the true value in money (TVM) of the subject residential properties on January 1, 2021. Complainant alleges overvaluation as grounds for appeal of each of the decisions.¹ Complainant did not produce substantial and persuasive evidence to support the asserted claims of overvaluation for each subject parcel. The assessments of the BOE are affirmed.

Facts

¹ Complainants timely filed a complaint for review of assessment for each respective appeal. 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.

Pursuant to a May 4, 2023 Order, the evidentiary hearing for these appeals was scheduled for June 15, 2023, at 2:00 P.M. via WEBEX. Respondent timely appeared at the evidentiary hearing in person and through counsel Tim Bowe. Neither Complainants nor Complainants' Counsel Daniel Friedman appeared at the hearing. Complainants did not seek a continuance or otherwise communicate any intent to proceed with the appeals. The appeals were heard and decided by Senior Hearing Officer Benjamin C. Slawson and are consolidated for decision and order.

Complainants 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). Complainants did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the overvaluation claims. Complainants' failure to appear and to present any evidence necessarily means Complainants failed to meet their burden of proof.²

CONCLUSION AND ORDER

The assessments made by the BOE are affirmed. The TVMs and assessed values of the subject properties, as of January 1, 2021, classified as residential property, are as follows:

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).

Appeal No.	Complainant	Parcel ID	TVM	Assessed Value
21-10079	Clayton Brentwood Investments LLC	20K132004	\$140,000	\$26,600
21-10080	DRF Holdings LLC	18K621462	\$303,000	\$57,570
21-10081	DRF Holdings LLC	18J531515	\$4,800	\$912
21-10082	DRF Holdings LLC	19K520999	\$127,900	\$24,301
21-10212	Clayton Brentwood Investments LLC	20K121600	\$167,400	\$31,806
21-10213	Clayton Brentwood Investments LLC	20K515027	\$150,300	\$28,557

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, 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 June 23, 2023.
STATE TAX COMMISSION OF MISSOURI

Benjamin C. Slawson
Senior Hearing Officer

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on June 30, 2023, to:

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent, and County Collector.

Stacy M. Ingle
Legal Assistant

Appendix

Appeal No.	Complainant	Parcel ID
21-10079	Clayton Brentwood Investments	20K132004

	LLC	
21-10080	DRF Holdings LLC	18K621462
21-10081	DRF Holdings LLC	18J531515
21-10082	DRF Holdings LLC	19K520999
21-10212	Clayton Brentwood Investments LLC	20K121600
21-10213	Clayton Brentwood Investments LLC	20K515027