



# STATE TAX COMMISSION OF MISSOURI

RENEE V. CARVER, ) Appeal No. 22-10437  
 ) Parcel/locator No: I00334462  
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 )  
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 )  
 Complainant(s), )  
 )  
 v. )  
 )  
 JAKE ZIMMERMAN, ASSESSOR, )  
 ST. LOUIS COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Renee V. Carver (Complainant) appeals the assessment made by Jake Zimmerman, Assessor, St. Louis County, Missouri. Respondent determining the true value in money of the subject property as of January 1, 2022, was \$37,320 with an assessed value of \$12,440, classified as personal property. Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The assessment of Respondent is affirmed.

### Facts

The evidentiary hearing was held on May 11, 2023 at 3:00 p.m. Respondent appeared at the evidentiary hearing. Complainant did not appear or request a continuance of the hearing.

### **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 admitted into the record to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof. <sup>1</sup>

### **CONCLUSION AND ORDER**

The assessment made by the St. Louis County Assessor is affirmed. The true value in money of the subject property as of January 1, 2022, is \$37,320 with an assessed value of \$12,440, classified as personal property.

### **Application for Review**

A party may file with the State Tax 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 R.S.Mo. 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](mailto:Legal@stc.mo.gov). A copy of the application must be sent to each person listed below in the certificate of service.

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<sup>1</sup> 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).

*Failure to state specific facts or law upon which the application for review is based will result in summary denial.* Section 138.432 R.S.Mo.

### **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 16, 2023.  
STATE TAX COMMISSION OF MISSOURI

Gregory Allsberry  
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 16, 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