



STATE TAX COMMISSION OF MISSOURI

THOMAS L DOYLE,)
) Appeal No. 22-20027
) Parcel/locator No: Q13263 22 1 7
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 Complainant(s),)
)
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 v.)
)
)
 MICHAEL DAUPHIN, ASSESSOR,)
)
)
 CITY OF ST. LOUIS, MISSOURI,)
)
)
 Respondent.)

DECISION AND ORDER

Thomas L Doyle (Complainant) appeals the assessment made by Michael Dauphin, Assessor, City of St. Louis, Missouri (Respondent). Respondent determined the true value in money of the subject property as of January 1, 2022, was \$16,050 with an assessed value of \$5,350, 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 June 8, 2023. 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. ¹

CONCLUSION AND ORDER

The assessment made by the Respondent is affirmed. The true value in money of the subject property as of January 1, 2022, is \$16,050 with an assessed value of \$5,350, 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 RSMo. 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.

¹ 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 RSMo.

Disputed Taxes

The Collector of the City of St. Louis, 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 Ingle
Legal Assistant