



STATE TAX COMMISSION OF MISSOURI

DELMAR POE JR.,) Appeal No. 21-16914 et al
)
) Parcel/Locator: Appendix A
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) Complainant,
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) v.
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) JAKE ZIMMERMAN, ASSESSOR,
)
) ST. LOUIS COUNTY, MISSOURI,
)
) Respondent.)

DECISION AND ORDER

Delmar Poe Jr. (Complainant) appealed several assessments made by the Board of Equalization of St. Louis County (BOE) concerning the respective subject properties on the ground of overvaluation.¹ Complainant failed to present substantial and persuasive evidence to rebut the presumption of correct assessment by the BOE as to each of the subject properties. The assessments made by the BOE are therefore AFFIRMED.

The evidentiary hearing for all of these appeals was held on October 26, 2022, via Webex. Complainant was represented at hearing by counsel Matthew Martin. Respondent

¹ Complainant timely filed a complaint for review of assessment for each of these respective appeals. The State Tax Commission (STC) has authority to hear and decide Complainant's appeals. Mo. Const. art. X, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

was represented by counsel, Tim Bowe. The appeals were heard and decided by Senior Hearing Officer Benjamin C. Slawson. For efficiency, the appeals have been consolidated in this Decision and Order.

FINDINGS OF FACT

1. Subject Properties. The subject residential properties consist of 41 two-family buildings, one three-family building, and eight four-family buildings all of which Complainant rents to tenants. All but one property are located in University City. One four-family home is located in Richmond Heights. The properties are identified by parcel number and described by address as follows:

Appeal	Parcel No.	Address
21-16914	18J430162	7517 Delmar Blvd
21-16915	18J541273	7114 Amherst Ave
21-16916	18J441557	7365 Amherst Ave
21-16917	17J210875	7215 Balson Ave
21-16918	17J210732	7222 Balson Ave
21-16919	18J531944	7236 Tulane Ave
21-16920	17J210095	7239 Tulane Ave
21-16921	20J620122	7236 W Park Ave
21-16922	18J421515	7359 Delmar Blvd
21-16923	18J541141	7026 Amherst Ave
21-16924	18J541691	7133 Amherst Ave

21-16925	18J531735	7247 Amherst Ave
21-16926	18J441227	7320 Amherst Ave
21-16927	17J220171	7029 Dartmouth Ave
21-16928	17J220313	7115 Dartmouth Ave
21-16929	17J220335	7123 Dartmouth Ave
21-16930	17J220357	7129 Dartmouth Ave
21-16931	17J220050	7130 Dartmouth Ave
21-16932	17J210468	7209 Dartmouth Ave
21-16933	17J210271	7224 Dartmouth Ave
21-16934	17J210358	7254 Dartmouth Ave
21-16935	17J210381	7264 Dartmouth Ave
21-16936	18J421043	7406 Delmar Blvd
21-16937	18J421032	7410 Delmar Blvd
21-16938	18J411297	7418 Delmar Blvd
21-16939	18J411341	7426 Delmar Blvd
21-16940	18J541800	7050 Tulane Ave
21-16941	18J541965	7142 Tulane Ave
21-16942	17J210116	7245 Tulane Ave
21-16943	18J532022	7306 Tulane Ave
21-16944	18J441645	7326 Tulane Ave
21-16945	18J441436	7325 Amherst Ave

21-16946	18J441315	7358 Amherst Ave
21-16947	18J441348	7360 Amherst Ave
21-16948	17J210802	7250 Balson Ave
21-16949	18J542416	7052 Dartmouth Ave
21-16950	17J220281	7105 Dartmouth Ave
21-16951	17J220061	7132 Dartmouth Ave
21-16952	17J220115	7148 Dartmouth Ave
21-16953	17J210105	7150 Dartmouth Ave
21-16954	17J210259	7218 Dartmouth Ave
21-16955	17J210260	7222 Dartmouth Ave
21-16956	17J210611	7261 Dartmouth Ave
21-16957	17J210633	7267 Dartmouth Ave
21-16958	18J630911	826 Pennsylvania Ave
21-16959	18J541998	7015 Tulane Ave
21-16960	18J532088	7209 Tulane Ave
21-16961	17J210039	7221 Tulane Ave
21-16962	18J531911	7224 Tulane Ave
21-16963	17J120213	7309 Tulane Ave

2. Assessment and Valuation. Respondent and the BOE determined that each respective subject property's value as of January 1, 2021 was as follows:

Appeal	Parcel No.	Respondent TVM	BOE TVM
21-16914	18J430162	\$327,600	\$304,400
21-16915	18J541273	\$422,800	\$391,500
21-16916	18J441557	\$464,800	\$394,200
21-16917	17J210875	\$344,400	\$344,400
21-16918	17J210732	\$341,600	\$341,600
21-16919	18J531944	\$338,800	\$338,800
21-16920	17J210095	\$414,400	\$399,600
21-16921	20J620122	\$384,800	\$366,200
21-16922	18J421515	\$434,000	\$394,200
21-16923	18J541141	\$264,600	\$222,800
21-16924	18J541691	\$259,000	\$228,200
21-16925	18J531735	\$246,400	\$206,600
21-16926	18J441227	\$240,800	\$212,000
21-16927	17J220171	\$239,400	\$207,900
21-16928	17J220313	\$239,400	\$212,000
21-16929	17J220335	\$243,600	\$216,000
21-16930	17J220357	\$243,600	\$212,000
21-16931	17J220050	\$246,400	\$214,700
21-16932	17J210468	\$249,200	\$202,500
21-16933	17J210271	\$240,800	\$209,300

21-16934	17J210358	\$246,400	\$206,600
21-16935	17J210381	\$218,400	\$207,900
21-16936	18J421043	\$280,000	\$218,700
21-16937	18J421032	\$281,400	\$222,700
21-16938	18J411297	\$281,400	\$218,700
21-16939	18J411341	\$282,800	\$216,000
21-16940	18J541800	\$225,400	\$212,000
21-16941	18J541965	\$238,000	\$205,200
21-16942	17J210116	\$242,200	\$216,000
21-16943	18J532022	\$243,600	\$212,000
21-16944	18J441645	\$243,600	\$216,000
21-16945	18J441436	\$317,800	\$238,300
21-16946	18J441315	\$299,600	\$243,000
21-16947	18J441348	\$337,400	\$243,000
21-16948	17J210802	\$294,000	\$240,300
21-16949	18J542416	\$275,800	\$243,000
21-16950	17J220281	\$274,400	\$240,300
21-16951	17J220061	\$292,600	\$216,000
21-16952	17J220115	\$312,200	\$243,000
21-16953	17J210105	\$282,800	\$229,500
21-16954	17J210259	\$302,400	\$236,300

21-16955	17J210260	\$302,400	\$232,200
21-16956	17J210611	\$302,400	\$234,900
21-16957	17J210633	\$295,400	\$230,900
21-16958	18J630911	\$361,200	\$326,700
21-16959	18J541998	\$288,400	\$249,800
21-16960	18J532088	\$302,400	\$249,800
21-16961	17J210039	\$301,000	\$236,300
21-16962	18J531911	\$305,200	\$245,900
21-16963	17J120213	\$305,200	\$237,900

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

Appeal	Parcel No.	Complainant's TVM
21-16914	18J430162	\$274,200
21-16915	18J541273	\$319,000
21-16916	18J441557	\$321,200
21-16917	17J210875	\$283,800
21-16918	17J210732	\$313,500
21-16919	18J531944	\$291,500
21-16920	17J210095	\$325,600
21-16921	20J620122	\$301,400

21-16922	18J421515	\$321,200
21-16923	18J541141	\$198,000
21-16924	18J541691	\$202,800
21-16925	18J531735	\$183,600
21-16926	18J441227	\$188,400
21-16927	17J220171	\$184,800
21-16928	17J220313	\$213,600
21-16929	17J220335	\$181,200
21-16930	17J220357	\$181,200
21-16931	17J220050	\$190,800
21-16932	17J210468	\$180,000
21-16933	17J210271	\$186,000
21-16934	17J210358	\$183,600
21-16935	17J210381	\$208,800
21-16936	18J421043	\$198,000
21-16937	18J421032	\$198,000
21-16938	18J411297	\$198,000
21-16939	18J411341	\$170,000
21-16940	18J541800	\$189,600
21-16941	18J541965	\$182,400
21-16942	17J210116	\$192,000

21-16943	18J532022	\$188,400
21-16944	18J441645	\$192,000
21-16945	18J441436	\$211,800
21-16946	18J441315	\$216,000
21-16947	18J441348	\$216,000
21-16948	17J210802	\$225,600
21-16949	18J542416	\$216,000
21-16950	17J220281	\$213,600
21-16951	17J220061	\$192,000
21-16952	17J220115	\$216,000
21-16953	17J210105	\$204,000
21-16954	17J210259	\$210,000
21-16955	17J210260	\$206,400
21-16956	17J210611	\$208,800
21-16957	17J210633	\$205,200
21-16958	18J630911	\$268,800
21-16959	18J541998	\$204,600
21-16960	18J532088	\$222,000
21-16961	17J210039	\$216,000
21-16962	18J531911	\$217,200
21-16963	17J120213	\$208,800

4. Complainant’s Evidence. Complainant submitted the Written Direct Testimony (WDT) of Delmar F. Poe, Jr. and the following exhibits for all 50 appeals. All of Complainant’s exhibits were admitted without objection and are listed and described as follows:

Exhibit	Description
A	Income and Expenses of properties – 2018 and 2020
B	Rent, values, and percentage increases of properties
C	Comparable sales of renovated two-bedroom, two family buildings
D	Comparable sales of renovated three bedroom, two family buildings
E	Complainant properties – two bedroom, two-family front exteriors and kitchens
F	Complainant properties – three bedroom, two-family front exteriors and kitchens
G	Complainant properties – three and four family front exteriors and kitchens
H	List of Complainant properties by appeal number, parcel number, and address

Complainant testified for Complainant in all 50 appeals. All properties are owned or partially owned by Complainant through his trust, the Delmar F. Poe Jr. Revocable Trust. Complainant also manages the properties. Complainant’s Exhibit H contains a list of all of the 50 properties by appeal number and address. Complainant has owned the subject properties for several years, the last once being purchased by him in 1989.

Complainant testified that all of the subject properties are rental properties and that he is leasing them at market-rate rents. Complainant is not a licensed appraiser in the State of Missouri but testified that he has acquired knowledge about real estate from buying and selling multiple properties over the years.

Complainant testified that Respondent overvalued the subject properties based on his own analysis and knowledge of the market. According to Complainant, “[t]he county used the GRM of renovated properties to assess the value of my non-renovated properties. This caused the assessment of the properties values to be greater than their actual value.” (WDT of Complainant) Complainant submitted Exhibit B which lists all of the subject properties, the monthly rents received from each, Respondent and the BOE’s 2021 appraised values, and Complainant’s proposed values. The exhibit also contains the 2018 appraised values for each and a calculated percentage of increase in assessment between that assessment cycle and 2021.

Complainant testified that his proposed opinions of value were determined as follows. For the two-family properties, Complainant found around 20 other comparable sales on the multi-listing service (MLS) of other two-family properties from 2019 through 2020 in University City. Information about these properties and their sale dates and sale prices are listed in Exhibit C. Actual sales prices of the comparables are listed, with no adjustments made. For most of the properties, Complainant was able to identify the monthly rents. Complainant also compiled the same kind of information for about ten comparable sales for the three-family properties during that same period which are contained in Exhibit D. Looking especially at the listing pictures of the bathrooms and

kitchens of these properties, Complainant made a judgment as to whether the properties had been remodeled or “rehabbed” as he stated during his testimony. Complainant testified that his properties are not rehabbed and many do not have central air or other desirable features. Information about the subject properties is contained in Complainant’s Exhibits E, F, and G. Because of this, he only used the five or so comparable sales of properties that had not been renovated in determining an average gross rent multiplier (GRM) for the two-family and three-family properties. Using the five, and after eliminating the highest and lowest sale properties, Complainant calculated an average GRM of 120. Complainant could not find any four-family property sales on the MLS for the same period. As a result he used a GRM of 110. This GRM is based on his observation over the years that four-family buildings sell at a lower GRM on average than two-family and three-family buildings.

Exhibit A lists the income and expenses for the subject properties from 2018 and 2020. Complainant testified that due to the COVID-19 pandemic, he observed that his expenses for the properties increased more than usual and that for 35 of the 50 properties, rental income went down because of vacancies and tenants not making their rental payments. Complainant testified that he did not understand how Respondent and the BOE could find that the properties appreciated in value as of January 1, 2021 when income had decreased in the prior period.

Complainant testified that while he discussed the proposed GRMs with Respondent and the BOE, all of the specific documentation he presented in Exhibits A through H about the comparable properties and the subject properties was not presented to the BOE at that hearing.

4. Respondent's Evidence. Respondent introduced Exhibit 1 for 49 of the 50 appeals², a copy of the BOE decision letter dated October 29, 2021, stating the BOE's TVM for the respective subject property 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:

Appeal	Parcel No.	TVM
21-16914	18J430162	\$304,400
21-16915	18J541273	\$391,500
21-16916	18J441557	\$394,200
21-16917	17J210875	\$344,400
21-16918	17J210732	\$341,600
21-16919	18J531944	\$338,800
21-16920	17J210095	\$399,600
21-16921	20J620122	\$366,200
21-16922	18J421515	\$394,200
21-16923	18J541141	\$222,800
21-16924	18J541691	\$228,200
21-16925	18J531735	\$206,600
21-16926	18J441227	\$212,000

² The BDL was not submitted by Respondent for Appeal No. 21-16944. For this appeal, Respondent requested the STC take judicial notice of the values stated on Complainant's Complaint for Review that was filed with the STC.

21-16927	17J220171	\$207,900
21-16928	17J220313	\$212,000
21-16929	17J220335	\$216,000
21-16930	17J220357	\$212,000
21-16931	17J220050	\$214,700
21-16932	17J210468	\$202,500
21-16933	17J210271	\$209,300
21-16934	17J210358	\$206,600
21-16935	17J210381	\$207,900
21-16936	18J421043	\$218,700
21-16937	18J421032	\$222,700
21-16938	18J411297	\$218,700
21-16939	18J411341	\$216,000
21-16940	18J541800	\$212,000
21-16941	18J541965	\$205,200
21-16942	17J210116	\$216,000
21-16943	18J532022	\$212,000
21-16944	18J441645	\$216,000
21-16945	18J441436	\$238,300
21-16946	18J441315	\$243,000
21-16947	18J441348	\$243,000

21-16948	17J210802	\$240,300
21-16949	18J542416	\$243,000
21-16950	17J220281	\$240,300
21-16951	17J220061	\$216,000
21-16952	17J220115	\$243,000
21-16953	17J210105	\$229,500
21-16954	17J210259	\$236,300
21-16955	17J210260	\$232,200
21-16956	17J210611	\$234,900
21-16957	17J210633	\$230,900
21-16958	18J630911	\$326,700
21-16959	18J541998	\$249,800
21-16960	18J532088	\$249,800
21-16961	17J210039	\$236,300
21-16962	18J531911	\$245,900
21-16963	17J120213	\$237,900

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).

The TVM is “the fair market value of the property on the valuation date[.]” *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). “True value in money is defined in terms of value in exchange not value in use.” *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020) (internal quotation omitted). “Determining the true value in money is an issue of fact for the STC.” *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

“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. “Each valuation approach is applied with reference to a specific use of the property—its highest and best use.” *Id.* at 346.

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.

"The income approach determines value by estimating the present worth of what an owner will likely receive in the future as income from the property." *Snider*, 156 S.W.3d at 347; *see also Equitable Life Assur. Soc. of U.S./Marriott Hotels, Inc. v. State Tax Comm'n*, 852 S.W.2d 376, 380 (Mo. App. E.D. 1993) (noting the income approach discounts "future dollars to present levels in order to compensate for risk and the elapsed time required to recapture the initial investment"). "This approach is most appropriate in valuing investment-type properties and is reliable when rental income, operating expenses and capitalization rates can reasonably be estimated from existing market conditions." *Snider*, 156 S.W.3d at 347.

To estimate the present worth of future income, the income approach employs "a capitalization method of valuation ... derived from the market, which reduces the need for unsubstantiated, subjective judgments." *Drury Chesterfield, Inc. v. Muehlheausler*, 347 S.W.3d 107, 113 (Mo. App. E.D. 2011). The income approach "is applied in three steps: (1) net income is forecasted for a specified number of years; (2) an appropriate discount factor or capitalization rate is selected; and (3) the proper discounting and/or capitalization procedure is applied." *Id.*

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 the TVM for any of the subject properties as of January 1, 2021. Neither Complainant's exhibit nor his testimony utilized the comparable sales approach, income approach, or cost approach to support his proposed values, nor did Complainant offer appraisals of any of the fifty subject 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 admitted that while he has observational expertise in the field of real estate as property purchaser and manager, he was not an appraiser qualified to form a professional opinion as to value based on the comparable sales approach.

While Complainant found and presented comparable sales as evidence for some of the subject properties, actual sales prices of these properties were used and no adjustments were made. In other words, no market-based adjustments were made to account for these

differences or to obtain a proper TVM of the subject. For other properties, while Complainant testified as to opinion regarding the condition of each subject property and what he believes its value to be based on other sales and neighborhood conditions, no acceptable appraisal methodology was used to obtain a proper TVM for each subject. Therefore, Complainant's proposed values are speculative, and Complainant has not met his burden of proof in each of these appeals.

Even if Complainant had rebutted the presumption of correct valuation by the BOE, Complainant has not proven that the TVM of the subject property is the amount he has proposed for each property. 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).

Concerning the age issues with the subject properties that Complainant testified about for each appeal, Complainant provided no evidence providing a way to quantify a monetary value impact on those issues or showing the BOE value does not account for these issues in its valuations. The fact that the BOE lowered Respondent's assessed values for some of these properties suggests that the BOE did take these condition issues into account.

Therefore, Complainant failed to meet his burden of proof in all fifty appeals. The decisions of the BOE are affirmed.

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:

Appeal	Parcel No.	TVM	Assessed Value
21-16914	18J430162	\$304,400	\$57,836
21-16915	18J541273	\$391,500	\$74,385
21-16916	18J441557	\$394,200	\$74,898
21-16917	17J210875	\$344,400	\$65,436
21-16918	17J210732	\$341,600	\$64,904
21-16919	18J531944	\$338,800	\$64,372
21-16920	17J210095	\$399,600	\$75,924
21-16921	20J620122	\$366,200	\$69,578
21-16922	18J421515	\$394,200	\$74,898
21-16923	18J541141	\$222,800	\$42,332
21-16924	18J541691	\$228,200	\$43,358
21-16925	18J531735	\$206,600	\$39,254
21-16926	18J441227	\$212,000	\$40,280
21-16927	17J220171	\$207,900	\$39,501
21-16928	17J220313	\$212,000	\$40,280
21-16929	17J220335	\$216,000	\$41,040
21-16930	17J220357	\$212,000	\$40,280

21-16931	17J220050	\$214,700	\$40,793
21-16932	17J210468	\$202,500	\$38,475
21-16933	17J210271	\$209,300	\$39,767
21-16934	17J210358	\$206,600	\$39,254
21-16935	17J210381	\$207,900	\$39,501
21-16936	18J421043	\$218,700	\$41,553
21-16937	18J421032	\$222,700	\$42,313
21-16938	18J411297	\$218,700	\$41,553
21-16939	18J411341	\$216,000	\$41,040
21-16940	18J541800	\$212,000	\$40,280
21-16941	18J541965	\$205,200	\$38,988
21-16942	17J210116	\$216,000	\$41,040
21-16943	18J532022	\$212,000	\$40,280
21-16944	18J441645	\$216,000	\$41,040
21-16945	18J441436	\$238,300	\$45,277
21-16946	18J441315	\$243,000	\$46,170
21-16947	18J441348	\$243,000	\$46,170
21-16948	17J210802	\$240,300	\$45,657
21-16949	18J542416	\$243,000	\$46,170
21-16950	17J220281	\$240,300	\$45,657
21-16951	17J220061	\$216,000	\$41,040

21-16952	17J220115	\$243,000	\$46,170
21-16953	17J210105	\$229,500	\$43,605
21-16954	17J210259	\$236,300	\$44,897
21-16955	17J210260	\$232,200	\$44,118
21-16956	17J210611	\$234,900	\$44,631
21-16957	17J210633	\$230,900	\$43,871
21-16958	18J630911	\$326,700	\$62,073
21-16959	18J541998	\$249,800	\$47,462
21-16960	18J532088	\$249,800	\$47,462
21-16961	17J210039	\$236,300	\$44,897
21-16962	18J531911	\$245,900	\$46,721
21-16963	17J120213	\$237,900	\$45,201

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 August 11, 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 August 11, 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 A

Appeal	Parcel No.
21-16914	18J430162
21-16915	18J541273
21-16916	18J441557
21-16917	17J210875
21-16918	17J210732
21-16919	18J531944
21-16920	17J210095
21-16921	20J620122
21-16922	18J421515
21-16923	18J541141
21-16924	18J541691
21-16925	18J531735
21-16926	18J441227
21-16927	17J220171
21-16928	17J220313
21-16929	17J220335
21-16930	17J220357
21-16931	17J220050
21-16932	17J210468

21-16933	17J210271
21-16934	17J210358
21-16935	17J210381
21-16936	18J421043
21-16937	18J421032
21-16938	18J411297
21-16939	18J411341
21-16940	18J541800
21-16941	18J541965
21-16942	17J210116
21-16943	18J532022
21-16944	18J441645
21-16945	18J441436
21-16946	18J441315
21-16947	18J441348
21-16948	17J210802
21-16949	18J542416
21-16950	17J220281
21-16951	17J220061
21-16952	17J220115
21-16953	17J210105

21-16954	17J210259
21-16955	17J210260
21-16956	17J210611
21-16957	17J210633
21-16958	18J630911
21-16959	18J541998
21-16960	18J532088
21-16961	17J210039
21-16962	18J531911
21-16963	17J120213