



# STATE TAX COMMISSION OF MISSOURI

ELKING PROPERTIES, LLC, ) Appeal No. 21-15956, 21-15957, 21-15960  
) and 21-15962  
)  
) Parcel/locator Nos: 27H642034,  
) 27H641211, 15L610820, and 31J410132  
)  
Complainant(s), )  
)  
v. )  
)  
JAKE ZIMMERMAN, ASSESSOR, )  
ST. LOUIS COUNTY, MISSOURI, )  
Respondent.

## DECISION AND ORDER

Elking Properties, LLC (Complainant) appeals the St. Louis County Board of Equalization (BOE) decisions finding the true value in money (TVM) of the subject residential properties on January 1, 2021 as follows:

Appeal No.	Parcel No.	BOE TVM
21-15956	27H642034	\$111,100
21-15957	27H641211	\$26,500
21-15960	15L610820	\$111,700
21-15962	31J410132	\$313,300

Complainant alleges overvaluation and argued that the TVM as of that date were as follows:

<b>Appeal No.</b>	<b>Parcel No.</b>	<b>Proposed Value</b>
21-15956	27H642034	\$75,000
21-15957	27H641211	\$10,000
21-15960	15L610820	\$75,000
21-15962	31J410132	\$235,000

The appeals are consolidated for decision and order. Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The assessments of the BOE are affirmed.<sup>1</sup>

### **Facts**

The evidentiary hearing was scheduled for November 2, 2023, at 9:00 A.M. pursuant to an Order issued by the Senior Hearing Officer on October 4, 2023. Respondent timely appeared at the evidentiary hearing in person and through counsel Tim Bowe. Complainant and its counsel of record Rob Schulz 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

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<sup>1</sup>Complainant timely filed a complaint for review of assessment for all 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.

produced no evidence admitted into the record to support its overvaluation claims for any of the four appeals. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.<sup>2</sup>

### CONCLUSION AND ORDER

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

Appeal No.	Parcel No.	TVM	Assessed Value
21-15956	27H642034	\$111,100	\$21,109
21-15957	27H641211	\$26,500	\$5,035
21-15960	15L610820	\$111,700	\$21,223
21-15962	31J410132	\$313,300	\$59,527

### 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

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<sup>2</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).

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 November 17, 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 November 17, 2023, to:

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

Stacy Ingle  
Legal Assistant