



# STATE TAX COMMISSION OF MISSOURI

MIKE AND JODY JENKINS, ) Appeal No. 22-10453  
 ) Account No: I00953920  
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 )  
 Complainant(s), )  
 )  
 v. )  
 )  
 JAKE ZIMMERMAN, ASSESSOR, )  
 ST. LOUIS COUNTY, MISSOURI, )  
 Respondent. )

## **DECISION AND ORDER SETTING ASIDE HEARING OFFICER DECISION UPON APPLICATION FOR REVIEW**

### **HOLDING**

On June 30, 2023, Senior Hearing Officer Gregory Allsberry (Hearing Officer) entered a Decision and Order (Decision) affirming the assessment of the subject property as of January 1, 2022, made by Jake Zimmerman, Assessor, St. Louis County, Missouri (Respondent). Mike and Jody Jenkins (Complainants) and Respondent subsequently filed a Joint Application for Review of the Decision and Order of the Hearing Officer along with their stipulation.

The Hearing Officer’s Decision is SET ASIDE for the sole purpose of allowing Complainants and Respondent to submit their agreed-upon stipulation as to the value of

the subject property as of January 1, 2022, to be placed on an agenda for a Meeting of the State Tax Commission (STC) as an item for a vote of the Commission.

### **FINDINGS OF FACT AND PROCEDURAL HISTORY**

The subject property consists of personal property identified by account number I00953920. The subject property is further identified as a 2021 Dodge Ram 2500 crew cab pick-up truck, a 2021 Chevrolet Traverse utility vehicle, and a 2021 Forest River Cataline Travel Trailer. Respondent determined the total true value in money of the subject property as of January 1, 2022, was \$92,980 with an assessed total value of \$30,990, classified as personal property.

Complainants appealed directly to the STC after receiving notice of the assessment through the tax bill they received after the deadline for filing to the Board of Equalization had passed. The Hearing Officer was assigned to the appeal. The appeal proceeded to an evidentiary hearing.

The Hearing Officer subsequently issued his Decision with findings of fact and conclusions of law affirming Respondent's valuation, finding that Complainants had failed to appear for the hearing and, therefore, had failed to present substantial and persuasive evidence to establish the subject property's value. However, the Hearing Officer later determined that Complainants had not received adequate notice of the evidentiary hearing. The Hearing Officer scheduled a second hearing to allow Complainants an opportunity to be heard and reopened the record to allow for the receipt of additional evidence.

Complainants and Respondent subsequently filed their joint Application for Review following the second hearing. Section 138.432. In their joint Application for

Review, the parties stated that the reason for filing the joint Application for Review was to request the Commission to set aside the Hearing Officer's Decision because the parties had reached a mutual agreement and stipulation regarding the value of the subject property in Appeal No. 22-10453.

## **CONCLUSIONS OF LAW**

### **Point on Review**

In their Application for Review, Complainants and Respondent together request the Commission to set aside the Hearing Officer's Decision for the sole purpose of allowing Complainants and Respondent to submit their agreed-upon stipulation as to the value of the subject property as of January 1, 2022, to be placed on an agenda for a Meeting of the State Tax Commission as an item for a vote of the Commission.

### **Standard of Review**

A party subject to a Decision and Order of a hearing officer of the STC may file an application requesting the case be reviewed by the STC. Section 138.4321. The STC may then summarily allow or deny the request. Section 138.432. The STC may affirm, modify, reverse, set aside, deny, or remand to the Hearing Officer the Decision and Order of the Hearing Officer on the basis of the evidence previously submitted or based on additional evidence taken before the STC. Section 138.432.

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<sup>1</sup> All statutory citations are to RSMo. 2000, as amended, unless indicated otherwise.

### **Commission’s Ruling**

For the reasons that follow, the Commission finds the parties’ argument to be persuasive. After reviewing the whole record and having considered the Hearing Officer’s Decision and the Application for Review of the parties, the Commission sets aside the Hearing Officer’s decision for the sole purpose of allowing the parties to submit their agreed-upon stipulation to be placed on an agenda for a Meeting of the State Tax Commission as an item for a vote of the Commission.

Contested cases before an administrative agency may be resolved by stipulations or agreements among the parties. See Section 536.060. Here, along with their Application for Review, the parties filed their agreed-upon stipulation, which specifically provided that the parties “reached an agreed settlement by stipulation” for Appeal No. 22-10453 such that the proper assessed valuation for the appeal for tax year 2022 should be as follows:

APPEAL NO	PERSONAL PROPERTY	CURRENT ASSESSED VALUE	STIPULATED ASSESSED VALUE
22-10453	2021 Ram¾ pu Crew Cab	\$12,550	\$12,550
	2021 Chevy Traverse	\$ 9,930	\$ 9,930
	2021 Forest River Cataline Travel Trailer	\$ 8,510	\$ 7,930
	Total	\$30,990	\$30,410

### **ORDER**

The Hearing Officer’s Decision is SET ASIDE for the sole purpose of allowing Complainants and Respondent to submit their agreed-upon stipulation as to the value of the subject property as of January 1, 2022, to be placed on an agenda for a Meeting of the

State Tax Commission as an item for a vote of the Commission. Segments of the Hearing Officer's Decision, including the findings of fact and conclusions of law therein, may have been incorporated without reference in this final decision of the Commission.

Judicial review of this Order may be had in the manner provided in Sections 138.432 and 536.100 to 536.140 within 30 days of the mailing date set forth in the Certificate of Service for this Order.

If judicial review of this decision is made, any protested taxes presently in an escrow account in accordance with this appeal shall be held pending the final decision of the courts unless disbursed pursuant to Section 139.031.8.

If no judicial review is made within 30 days or if the Commission enters its order approving the parties' stipulation, this decision and order is deemed final, and the Collector of St. Louis County, as well as the collectors of all affected political subdivisions therein, shall disburse the protested taxes presently in an escrow account in accord with the decision on the underlying assessment in this appeal.

SO ORDERED November 3, 2023.

STATE TAX COMMISSION OF MISSOURI

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, Commissioner

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 3, 2023, to:

Counsel for Complainant,  
Counsel for Respondent  
Collector  
Clerk

Stacy M. Ingle  
Legal Assistant





### **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 claim. Complainant's failure to appear and to present any evidence necessarily means Complainants fail to meet their burden of proof. <sup>2</sup>

### **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 \$92,980 with an assessed value of \$30,990, 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. A copy of the application must be sent to each

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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).

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 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 30, 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 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