



STATE TAX COMMISSION OF MISSOURI

DENNIS L FANETTI,) Appeal No. 22-10355
Complainant(s),)
) Parcel Id: 19R642069
v.)
)
JAKE ZIMMERMAN, ASSESSOR,)
ST. LOUIS COUNTY, MISSOURI,)
Respondent.)
)

DECISION AND ORDER

Dennis L. Fanetti (Complainant) appealed¹ the St. Louis County Board of Equalization’s (BOE) decision finding the true value in money (TVM) of the subject residential property was \$429,700 as of January 1, 2022. Complainant appealed on the grounds of overvaluation and “other.”² Complainant dismissed his overvaluation claim on October 16, 2023, and the dismissal was approved by the Commission on October 31, 2023.

Complainant did not produce substantial and persuasive evidence to support the asserted claim of “other.” The BOE decision is affirmed.

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

² Complainant’s Complaint for Review.

Facts

Pursuant to an August 18, 2023, Scheduling Order, an evidentiary hearing was held by Webex on January 3, 2024. Complainant did not appear at the hearing nor did Complainant seek a continuance or otherwise communicate any intent to proceed with the appeal. Respondent also did not appear at the hearing.³

Complainant Did Not Prove His Claim

Complainant did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the “other” claim. Complainant’s failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant’s burden of proof.⁴

CONCLUSION AND ORDER

The assessment made by the BOE is affirmed. The TVM of the subject property as of January 1, 2022, is \$429,700, classified as residential 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

³ On December 15, 2023, Respondent had filed a Motion to Dismiss For Failure to State A Claim & Lack of Standing. Because the appeal is being dismissed here for Complainant’s failure to prosecute, Respondent’s Motion is moot.

⁴ 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).

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 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 January 12, 2024.
STATE TAX COMMISSION OF MISSOURI

Benjamin 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 January 12, 2024, to:

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

Stacy Ingle
Legal Assistant