

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, March 5, 2024

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 56

- II. Dismissals**
 - A. Exhibit B., 1 – 69

- III. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated February 20, 2024, and Closed Meeting Minutes dated February 20, 2024)
 - C. Section Update
 - D. 2024 BBQ Luncheon
 - E. 2024 Service Recognition Award Request
 - F. QPS 20 Results

- IV. Legal**
 - A. Section Update

- V. Local Assistance**
 - A. Section Update

- VI. Original Assessment**
 - A. Section Update
 - B. April 2024 SURFA Conference Request
 - C. WSATA Certification Request
 - D. KATR Invitation

- VII. Property Tax/Legislative Items**

- VIII. Commission Comments**

- IX. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)

- X. Open Session**

- XI. Adjournment**

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION MATTERS PURSUANT TO SECTION 610.021, RSMo

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-44552	Copper Beech Town Homes Communities Twenty LLC	Boone	\$16,009,700	\$14,000,000	12.55%	2021
2	22-62500	Forest Park North LP	Jasper	\$3,836,710	\$1,249,060	67.44%	2022
3	22-62501	Forest Park North LP	Jasper	\$23,600	\$23,600	0.00%	2022
4	23-10005	Alemu Abi Beza	St. Louis	\$85,540	\$81,700	4.49%	2023-2024
5	23-10025	Brandon Crowley	St. Louis City	\$36,460	\$33,310	8.64%	2023-2024
6	23-10052	Jervis Spencer Finney	St. Louis	\$427,500	\$365,750	14.44%	2023-2024
7	23-10057	Millsaps Anne Marie Etal Kaveh Moghadam	St. Louis	\$159,960	\$148,350	7.26%	2023-2024
8	23-10058	Cynthia Marie Napoli	St. Louis	\$87,400	\$82,760	5.31%	2023-2024
9	23-10061	Sussman Vicki Frederic H/H Trustees	St. Louis	\$171,000	\$156,750	8.33%	2023-2024
10	23-10092	David Lee Bailey	St. Louis	\$55,140	\$53,980	2.10%	2023-2024
11	23-10122	Brian David Holmes	St. Louis	\$24,320	\$12,540	48.44%	2023-2024
12	23-10123	Brian David Holmes	St. Louis	\$28,770	\$24,490	14.88%	2023-2024
13	23-10125	Michael Moore	St. Louis	\$41,360	\$38,630	6.60%	2023-2024
14	23-10140	Marie Noel Gilliam	St. Louis	\$38,840	\$37,050	4.61%	2023-2024
15	23-10148	Kristi Rae McCoy	St. Louis	\$135,490	\$123,500	8.85%	2023-2024
16	23-10151	Gail Lynn Jacquot	St. Louis	\$54,850	\$51,780	5.60%	2023-2024
17	23-10205	Daniel E. Sides	St. Louis	\$95,840	\$93,100	2.86%	2023-2024
18	23-10209	James Michael Leisure	St. Louis	\$62,700	\$53,960	13.94%	2023-2024
19	23-10211	Kelly Lea Brown	St. Louis	\$123,350	\$106,840	13.38%	2023-2024
20	23-10215	Christian Drisdell	St. Louis	\$19,950	\$16,440	17.59%	2023-2024
21	23-10221	Donald R. Hoskins	St. Louis	\$46,040	\$44,650	3.02%	2023-2024
22	23-10247	Anthony Lupo	St. Louis	\$73,150	\$59,680	18.41%	2023-2024
23	23-10260	Christopher J. Ott	St. Louis	\$8,510	\$6,650	21.86%	2023-2024

24	23-10279	Christopher Michael Chastain	St. Louis	\$76,340	\$70,660	7.44%	2023-2024
25	23-10291	Gregory T. Wilson	St. Louis	\$17,100	\$14,140	17.31%	2023-2024
26	23-10292	Linda Catherine Workman	St. Louis	\$46,840	\$45,180	3.54%	2023-2024
27	23-10312	Maryjean C. Russell	St. Louis	\$20,180	\$19,290	4.41%	2023-2024
28	23-10322	Dale J Kincaid	St. Louis	\$68,080	\$66,790	1.89%	2023-2024
29	23-10353	Cheryl Ann Grimm	St. Louis	\$172,440	\$164,160	4.80%	2023-2024
30	23-10387	David Dean Campbell	St. Louis	\$57,000	\$55,200	3.16%	2023-2024
31	23-10402	Brant Thomas Eichberg	St. Louis	\$86,260	\$78,360	9.16%	2023-2024
32	23-10408	Leonard Kent Martin	St. Louis	\$80,900	\$72,200	10.75%	2023-2024
33	23-10482	Kirk Nickels	St. Louis	\$56,150	\$46,020	18.04%	2023-2024
34	23-10577	Daniel McLaughlin	St. Louis	\$15,650	\$13,720	12.33%	2023-2024
35	23-10625	James Thomas Fahrenhorst	St. Louis	\$161,600	\$138,620	14.22%	2023-2024
36	23-10629	Herman Buie	St. Louis	\$44,310	\$32,050	27.67%	2023-2024
37	23-10691	Harman Ormani	St. Louis	\$81,760	\$74,250	9.19%	2023-2024
38	23-10738	Gloria L. Hoskins	St. Louis	\$13,300	\$12,160	8.57%	2023-2024
39	23-10753	Alan Chen	St. Louis	\$59,240	\$56,130	5.25%	2023-2024
40	23-10767	Julian R. Carrier	St. Louis	\$76,080	\$70,590	7.22%	2023-2024
41	23-10781	Alvah Marc Levine Rev Living Trust	St. Louis	\$172,690	\$152,950	11.43%	2023-2024
42	23-10796	Barrett T. Litzsinger	St. Louis	\$152,640	\$146,070	4.30%	2023-2024
43	23-10801	James A. Burger	St. Louis	\$47,650	\$46,890	1.59%	2023-2024
44	23-11091	Mark Cameron Perkins	St. Louis	\$109,060	\$106,120	2.70%	2023-2024
45	23-11321	James Robert Rayburn	St. Louis	\$41,760	\$35,320	15.42%	2023-2024
46	23-11323	Donna S. Shoff	St. Louis	\$55,010	\$51,340	6.67%	2023-2024
47	23-11434	Billy F. Wiles	St. Louis City	\$54,930	\$49,820	9.30%	2023-2024

48	23-19829	Jeff Abaray	St. Louis	\$40,280	\$34,200	15.09%	2023-2024
49	23-20003	Nicholas Osborne	St. Louis City	\$39,060	\$30,000	23.20%	2023
50	23-20005	Won Kyo Jung	St. Louis City	\$40,170	\$23,300	42.00%	2023
51	23-20030	Jerry & Dulce Tredway	St. Louis City	\$70,940	\$66,220	6.65%	2023
52	23-32502	Jack & Maryanne Christy	St. Charles	\$106,857	\$98,800	7.54%	2023-2024
53	23-32556	Mark Moreno & Shyla Conrad	St. Charles	\$104,500	\$95,000	9.09%	2023-2024
54	23-32598	Ronald & Lynn Snowden	St. Charles	\$118,032	\$115,900	1.81%	2023-2024
55	23-57003	Target Corporation	Franklin	\$7,521,090	\$6,771,090	9.97%	2023
56	23-62504	Adam & Mary Colin	Jasper	\$17,620	\$15,960	9.42%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10154	Melessa Rose Tobias	St. Louis
2	23-10158	Richard Wartick	St. Louis
3	23-10794	Velma Haley Wilburn	St. Louis
4	23-10840	James E. Lownsdale	St. Louis
5	23-110569	6250 Clemens LLC	St. Louis
6	23-110880	Bradley Daily LLC	St. Louis
7	23-111084	Dierbergs Crestwood Crossing LLC	St. Louis
8	23-111085	Dierbergs Crestwood Crossing LLC	St. Louis
9	23-111086	Dierbergs Crestwood Crossing LLC	St. Louis
10	23-11693	LEVINSON THOMAS J & JONATHAN M T/E	St. Louis
11	23-11806	TROTTER TONY N	St. Louis
12	23-12178	HANNIS CHRISTOPHER D & JENNIFER S H/W	St. Louis
13	23-12207	AMBLER MARIANNE REVOCABLE TRUST	St. Louis
14	23-12230	MCLEAN LIVING TRUST	St. Louis
15	23-12310	SCHRADER HAROLD A & DAISY L T/E	St. Louis
16	23-12358	FROST JAMES E & BARBARA L FROST TRUST	St. Louis
17	23-12411	NGUYEN HAI PHUC & NGUYEN PHUONG T/E	St. Louis
18	23-12474	VOYTAS RICHARD A JR & DARCY CAITLIN E	St. Louis
19	23-12739	WAP ASSETS L L C	St. Louis
20	23-13110	SIMPLE SOLUTION INVESTMENTS LLC	St. Louis
21	23-13154	PLW INC	St. Louis
22	23-13494	LAKEVIEW LOAN SERVICING L L C	St. Louis
23	23-13705	BALES HOLDINGS LLC	St. Louis
24	23-13828	SHIH ENTERPRISES LLC	St. Louis
25	23-13918	PORTELA ALFONSO & ACOSTA MARTHA T/E	St. Louis
26	23-14111	ALY GUMBALLS LLC	St. Louis
27	23-14135	BLACKBERRY LLC	St. Louis
28	23-14190	DICKASON FAMILY JOINT REVOCABLE TRUST	St. Louis
29	23-14236	REALVEST FUND I L L C	St. Louis
30	23-14795	ECCLESTON PROPERTIES LLC	St. Louis
31	23-14935	WAP PROPERTIES LLC	St. Louis
32	23-14953	WAP PROPERTIES LLC	St. Louis
33	23-15123	300 DEGENHARDT AVENUE LLC	St. Louis
34	23-15142	1227 WACHTEL AVENUE LLC	St. Louis
35	23-15225	PARK ISLAND LLC	St. Louis
36	23-15432	MANNA GROUP LLC	St. Louis

37	23-15455	BRRR PARTNERS NOCO L L C	St. Louis
38	23-15594	TRAUCO PROPERTIES LLC	St. Louis
39	23-15605	BRRR PARTNERS NOCO L L C	St. Louis
40	23-15720	1707 CHAMPLIN LLC	St. Louis
41	23-15751	DICKASON FAMILY JOINT REVOCABLE TRUST	St. Louis
42	23-15757	DICKASON FAMILY JOINT REVOCABLE TRUST	St. Louis
43	23-15812	VNM PROPERTIES L L C	St. Louis
44	23-16005	MANOR 1 RE LP	St. Louis
45	23-16155	DICKASON FAMILY JOINT TRUST THE	St. Louis
46	23-16205	MEILAN WU RUBY	St. Louis
47	23-16349	BS & DW PROPERTIES LLC	St. Louis
48	23-16648	HITCH HOLDINGS L L C	St. Louis
49	23-16767	WALLACE MICHAEL P & KRYSTAL K T/E	St. Louis
50	23-17132	Missouri Investment Management LP	St. Louis
51	23-17248	ANDREWS REAL ESTATE ENTERPRISES NO 4 LLC	St. Louis
52	23-17385	DOWDY SARAH M & JOHN T W/H	St. Louis
53	23-17533	KNOX GARRETT W LIVING TRUST (THE)	St. Louis
54	23-17540	FORHETZ LANE W & KELLY A H/W	St. Louis
55	23-17936	BOLESTA MARY F TRUSTEE	St. Louis
56	23-18385	STEPHENS ELIZABETH M & HARBISON H TAYLOR	St. Louis
57	23-18513	SHUBERT JAMES S & LINDA K H/W	St. Louis
58	23-18715	LADUE RESIDENTIAL TRUST	St. Louis
59	23-18877	LICKERMAN DAVID & STEPHANIE JOINT LIVING	St. Louis
60	23-20093	James W. Halley	St. Louis City
61	23-30240	Charles Junior Monday	Jackson
62	23-30414	William J. Sullenger	Jackson
63	23-30521	Linda Pendleton	Jackson
64	23-30692	Thomas D & Deborah R. Schick	Jackson
65	23-30708	Mark Anthony	Jackson
66	23-30736	Richard Dean Bates	Jackson
67	23-31100	Gaylene Huff	Jackson
68	23-31196	Treasa O'Neill	Jackson
69	23-32555	Nancy Lee Bond	St. Charles