



STATE TAX COMMISSION OF MISSOURI

Amy Katherine Scheonherr)
)
 Complainant(s),)
) Appeal No. 23-30078
v.)
)
 MICHAEL DAUPHIN, ASSESSOR,)
 CITY OF ST. LOUIS, MISSOURI,)
 Respondent.)

DECISION AND ORDER

Amy Katherine Scheonherr (Complainant) appealed valuation of the subject personal property determined by Michael Dauphin, Assessor, City of St. Louis, Missouri (Respondent). Complainant appealed to the City of St. Louis Board of Equalization (BOE). The BOE did not make any change to the value of the property. Complainant then appealed to the State Tax Commission (STC). Respondent determined the assessed value of the property to be \$24,550. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation.¹ Complainant did not appear at the hearing. Respondent was represented at the hearing by counsel, Nick Morrow. Respondent presented the testimony of Caressa Williams who works as a

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.

real property appraiser for the City of St. Louis, who determined that the Market value of the property as of January 1, 2023 was \$147,500. Respondent offered Exhibit 1, the appraisal report of Ms. Williams. Exhibit 1 was received.

Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The assessment of Respondent is affirmed.

Facts

The evidentiary hearing was held on June 13, 2024. Respondent appeared at the evidentiary hearing and was represented by counsel. Complainant did not appear or request a continuance of the hearing. Respondent presented the testimony of Caressa Williams who works as a real property appraiser for the City of St. Louis, who determined that the Market value of the property as of January 1, 2023 was \$147,500. Respondent offered Exhibit 1, the appraisal report of Ms. Williams. Exhibit 1 was received.

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 produced no evidence admitted into the record to support the overvaluation claim. Complainant's failure to appear and to present any evidence necessarily means

Complainant fails to meet Complainant's burden of proof. ²

CONCLUSION AND ORDER

The assessment made by the Respondent is affirmed. The subject property was properly assessed at \$24,550 as of January 1, 2023, 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 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 the City of St. Louis, 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

² 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).

order under the provisions of section 139.031.

SO ORDERED on August 19th, 2024.
STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
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 August 23, 2024, to:

Amy Katherine Scheonherr, Complainant(s), at AMYKSHANE@GMAIL.COM

Nick Morrow, Attorney for Respondent, morrown@stlouis-mo.gov

Todd D. Wilson
Senior Hearing Officer