



STATE TAX COMMISSION OF MISSOURI

CHRIS BUHR,)
)
 Complainant,)
) Appeal No. 23-20096
 v.) Parcel No. 59839080000
)
 MICHAEL DAUPHIN, ASSESSOR,)
 CITY OF ST. LOUIS, MISSOURI,)
)
 Respondent.)

DECISION AND ORDER

Chris Buhr (Complainant) appeals the City of St. Louis Board of Equalization's decision valuing the subject residential property at \$207,250 as of January 1, 2023. Complainant alleges overvaluation and asserts the true value in money (TVM) of the subject property as \$200,000 as of January 1, 2023. The BOE decision is affirmed.¹

The evidentiary hearing was held on September 9, 2024, via Webex. Complainant appeared pro se. Respondent was represented by counsel, Nick Morrow. The appeal was heard and decided by Senior Hearing Officer Todd D. Wilson.

FINDINGS OF FACT

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, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

1. The Subject Property. The subject residential property consists of a lot with dimensions of 35' x 125' improved with a single family home located at 6556 Tholozan Ave, St. Louis, Missouri. The house is approximately 84 years old and has 1,725 square feet of above grade living space over a full, unfinished basement.

2. Assessment and Valuation. Respondent determined that the subject property's value as of January 1, 2023, was \$207,250 with an assessed value of \$39,380. The BOE determined the subject property's Fair Market value as of January 1, 2023, was \$207,250 with an assessed value of \$39,380.

3. Complainant's Evidence. Complainant introduced no Exhibits or other evidence. Complainant made a statement that the property was overvalued and that he valued the property at \$200,000 based upon the age of the house and the work that needed to be done to it.

4. Respondent's Evidence. Respondent introduced Exhibit 1, an Appraisal Report prepared by Steve Hochthurn, an employee of the City of St. Louis as a residential appraiser. Mr. Hochthurn testified that he had prepared the Appraisal Report in accordance with his experience and training. Mr. Hochthurn testified that in accordance with his training, experience and guidelines of the appraisal industry, he arrived at a fair market value of the property of \$248,000. Respondent clarified that the value that Respondent is seeking is the original fair market value of \$207,250 and is not seeking to increase the fair market value in accordance with the appraisal report. Exhibit 1 was admitted without objection.

5. Value. The TVM of the subject property as of January 1, 2023, was \$207,250.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Sections 137.115.1; 137.115.5(1)(a). The TVM is "the

fair market value of the property on the valuation date[.]" *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is "the price which the property would bring from a willing buyer when offered for sale by a willing seller." *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). "True value in money is defined in terms of value in exchange not value in use." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020) (internal quotation omitted). The TVM "is a function of [the property's] highest and best use[.]" *Snider*, 156 S.W.3d at 346. "Determining the true value in money is an issue of fact for the STC." *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

The TVM of a property is typically determined by the sales comparison approach, the income approach, or the cost approach. *Snider v. Casino Aztar/Aztar Missouri Gaming Corp.*, 156 S.W.3d at 346-48.

2. Evidence. The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). "Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable." *Mo. Church of Scientology v. State Tax Comm'n*, 560 S.W.2d 837, 839 (Mo. banc 1977).

3. Complainant's Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence the property is overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE's valuation is presumptively correct. *Tibbs*, 599 S.W.3d at 7. The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the

property." *Id.* "Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is the "party's duty to convince the fact-finder to view the facts in a way that favors that party").

Property owners are competent to testify to the reasonable fair market value of their property. *Cohen*, 251 S.W.3d at 348. However, if owner's testimony is based on "improper elements or an improper foundation[,]" it is not substantial and persuasive evidence rebutting the presumptively correct BOE value. *Id.* at 349.

4. Complainant Did Not Produce Substantial and Persuasive Evidence of Overvaluation.

Complainant proposes a value of \$200,000 for the property. This was derived from considering the age and deferred maintenance of the property. Complainant did not produce substantial and persuasive evidence rebutting the presumptively correct BOE value. Complainant did not produce evidence supporting a comparable sales approach, income approach, or cost approach to value, simply stating that in his opinion, the value was too high. The lack of evidence relating to a recognized valuation method renders Complainant's proposed value speculative and unpersuasive. *See Cohen*, 251 S.W.3d at 349 (holding an opinion of value loses probative value when based on an improper foundation). Complainant did not produce substantial and persuasive evidence showing the BOE overvalued the subject property and "the value that should have been placed on the property." *Tibbs*, 599 S.W.3d at 7.

CONCLUSION AND ORDER

Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$207,250.

Application for Review

A party may file 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 of Missouri, 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.

Disputed Taxes

The Collector of the City of St. Louis, and 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 the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

So ordered September 27th, 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 September 27th, 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