

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, February 4, 2025

1:30 p.m.

- I. Memorandums of Understanding**
  - A. Barry County – Residential
  - B. Bollinger County- Residential
  - C. Cedar County – Residential
  - D. Clark County – Residential
  - E. Clinton County- Residential
  - F. Dallas County- Residential
  - G. Laclede County – Residential
  - H. Lafayette County – Residential
  - I. Maries County – Residential
  - J. McDonald County- Residential
  - K. Mercer County – Residential
  - L. Monroe County – Residential
  - M. Osage County- Residential
  - N. Ralls County – Residential
  - O. St. Clair County – Residential
  - P. Scotland County – Residential
  - Q. Shelby County – Residential
  - R. Wayne County – Residential
  - S. City of St. Louis – Residential
  
- II. Application for Review**
  - A. 21-15883 through 21-15891, Deedle, Inc. v. St. Louis County
  
- III. Stipulations**
  - A. Exhibit A., 1 – 202
  
- IV. Dismissals**
  - A. Exhibit B., 1 – 81
  
- V. Administration**
  - A. Approval of Minutes
    - (Meetings of the State Tax Commission of Missouri dated January 7, 2025, and January 9, 2025, January 28, 2025, and Closed Meetings dated January 7, 2025, and January 9, 2025)
  - B. Section Update
  - C. Governor Kehoe Executive Order 25-13 Discussion
  - D. Storage Cabinets Request
  
- VI. Legal**
  - A. Section Update
  - B. IAAO Training Request for Sam Knapper

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

- VII. Local Assistance**
  - A. Section Update
  - B. Jasper County – Conversation
  - C. MOU’s – Conversation
  
- VIII. Original Assessment**
  - A. Section Update
  - B. Revised Kroll Subscription Request
  
- IX. Property Tax/Legislative Items**
  
- X. Commission Comments**
  
- XI. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
  
- XII. Open Session**
  
- XIII. Adjournment**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	18-64500	T-Mobile Central LLC	Lafayette	\$159,570	\$28,530	82.12%	2018
2	18-64501	T-Mobile Central LLC	Lafayette	\$318,330	\$58,320	81.68%	2018
3	18-64502	T-Mobile Central LLC	Lafayette	\$284,190	\$51,850	81.76%	2018
4	18-64503	T-Mobile Central LLC	Lafayette	\$166,680	\$32,230	80.66%	2018
5	18-64504	T-Mobile Central LLC	Lafayette	\$331,290	\$60,000	81.89%	2018
6	18-64505	T-Mobile Central LLC	Lafayette	\$199,080	\$37,820	81.00%	2018
7	18-64506	T-Mobile Central LLC	Lafayette	\$204,120	\$37,310	81.72%	2018
8	18-64507	T-Mobile Central LLC	Lafayette	\$312,360	\$59,800	80.86%	2018
9	18-64508	T-Mobile Central LLC	Lafayette	\$242,280	\$46,510	80.80%	2018
10	18-64509	T-Mobile Central LLC	Lafayette	\$214,890	\$38,900	81.90%	2018
11	18-70000	T-Mobile Central LLC	Mercer	\$33,679	\$21,195	37.07%	2018
12	18-71000	T-Mobile Central LLC	Mississippi	\$20,430	\$11,902	41.74%	2018
13	23-111963	Gary Bregman	St. Louis	\$112,010	\$102,350	8.62%	2023-2024
14	23-111984	Avroham M Goldman	St. Louis	\$121,510	\$106,400	17.50%	2023-2024
15	23-112035	Core Rental Properties LLC co Growth Development	St. Louis	\$38,000	\$31,350	17.50%	2023-2024
16	23-112036	Eulalie Holdings LLC co Growth Development LLC	St. Louis	\$37,870	\$30,510	19.43%	2023-2024
17	23-112147	2501 Adie Investors LLC	St. Louis	\$1,042,980	\$672,000	35.57%	2023-2024
18	23-112190	Olive Office Park Inc Ajn Trust	St. Louis	\$864,000	\$524,800	39.26%	2023
19	23-112190	Olive Office Park Inc Ajn Trust	St. Louis	\$864,000	\$736,000	14.81%	2024
20	23-112342	Growth Holdings LLC	St. Louis	\$18,810	\$8,080	57.04%	2023-2024
21	23-112346	Lynn M Valeri Trust	St. Louis	\$54,340	\$33,440	38.46%	2023-2024
22	23-112378	Ronald Freilich	St. Louis	\$106,210	\$94,200	11.31%	2023-2024
23	23-112380	Barbara Ring	St. Louis	\$35,630	\$1,480	95.85%	2023-2024
24	23-112409	S2C Properties LLC	St. Louis	\$9,840	\$8,550	13.11%	2023-2024
25	23-112410	Tatia Piller	St. Louis	\$54,550	\$49,690	8.91%	2023-2024
26	23-112412	Graftenreed Family Revocable Trust	St. Louis	\$271,020	\$242,250	10.62%	2023-2024
27	23-112413	Thomas A Tucker Trust	St. Louis	\$360,810	\$304,000	15.75%	2023-2024
28	23-112414	Cundiff Trust Cundiff Revocable Trust	St. Louis	\$210,480	\$167,850	20.25%	2023-2024

29	23-112415	Li Huiqing	St. Louis	\$180,390	\$132,410	26.60%	2023-2024
30	23-112416	Christine T Tong	St. Louis	\$112,010	\$91,200	18.58%	2023-2024
31	23-112421	Mehmet B Yenmez	St. Louis	\$231,040	\$180,500	21.88%	2023-2024
32	23-112422	Alexander Boxer	St. Louis	\$220,270	\$184,300	16.33%	2023-2024
33	23-112423	Eyal Abraham	St. Louis	\$127,240	\$102,600	19.36%	2023-2024
34	23-112426	Blanca Parciak	St. Louis	\$214,760	\$185,250	13.74%	2023-2024
35	23-112448	Triple J Properties LLC	St. Louis	\$298,780	\$238,400	20.21%	2023-2024
36	23-112466	Tauc Properties LLC	St. Louis	\$881,920	\$768,000	12.92%	2023-2024
37	23-112635	Shoppes At Westgate LLC	St. Louis	\$1,581,020	\$1,483,100	6.19%	2023-2024
38	23-112887	Ei Me U LLC	St. Louis	\$239,360	\$136,000	43.18%	2023-2024
39	23-11448	SF 10140 Winkler LLC	St. Louis	\$11,700	\$10,130	13.42%	2023-2024
40	23-11454	SF 337 Dade LLC	St. Louis	\$15,010	\$13,550	9.73%	2023-2024
41	23-11456	Michael and Pamela Schmidt	St. Louis	\$116,580	\$106,420	8.72%	2023-2024
42	23-11459	Robert Francis Munsch Trustee	St. Louis	\$135,050	\$127,050	5.92%	2023-2024
43	23-11460	John F and Mary Lisa Allhoff Trustees	St. Louis	\$56,430	\$50,080	11.25%	2023-2024
44	23-11463	Jeanenne Dallas	St. Louis	\$68,400	\$65,250	4.61%	2023-2024
45	23-11464	Darryl S Wilson Living Trust	St. Louis	\$68,400	\$65,250	4.61%	2023-2024
46	23-11467	Jim Keeven	St. Louis	\$135,580	\$127,150	6.22%	2023-2024
47	23-11471	FRT1135 LLC	St. Louis	\$231,120	\$194,350	15.91%	2023-2024
48	23-11476	James Keeven	St. Louis	\$56,260	\$30,500	45.79%	2023-2024
49	23-11477	NB1035 LLC	St. Louis	\$92,570	\$87,700	5.26%	2023-2024
50	23-11478	Timothy James Lauber Revocable Trust	St. Louis	\$69,480	\$60,420	13.04%	2023-2024
51	23-11513	F and S Investments LLC	St. Louis	\$161,290	\$148,200	8.12%	2023-2024
52	23-11628	C C and S Investments Inc	St. Louis	\$321,390	\$267,520	16.76%	2023-2024

53	23-11712	Temple V Looper	St. Louis	\$24,700	\$23,260	5.83%	2023-2024
54	23-11750	James Matthew and Sara Freer	St. Louis	\$259,330	\$247,000	4.75%	2023-2024
55	23-11757	Yang Jun and Zhang Gaiyan	St. Louis	\$167,200	\$162,980	2.52%	2023-2024
56	23-11775	Barry and Melanie Goldstein	St. Louis	\$92,640	\$89,570	3.31%	2023-2024
57	23-11838	Outlier Properties LLC	St. Louis	\$119,780	\$114,000	4.83%	2023-2024
58	23-11850	Rosemarie Abboud Trustee	St. Louis	\$161,560	\$145,430	9.98%	2023-2024
59	23-11860	Richard M Sokolik Trustee	St. Louis	\$141,420	\$134,200	5.11%	2023-2024
60	23-11861	TM and Elizabeth M Hyers	St. Louis	\$284,470	\$260,680	8.36%	2023-2024
61	23-11863	Mei Living Trust co George C and Judy Mei	St. Louis	\$283,560	\$258,800	8.73%	2023-2024
62	23-11869	Barrie R Sher Trustee	St. Louis	\$308,220	\$279,300	9.38%	2023-2024
63	23-11873	Rooney Revocable Trust	St. Louis	\$400,670	\$321,540	19.75%	2023-2024
64	23-11909	Keith and Robyn Fanderclai	St. Louis	\$79,460	\$72,690	8.52%	2023-2024
65	23-11914	Tariq Bokhari	St. Louis	\$70,700	\$65,080	7.95%	2023-2024
66	23-11936	Donald Jr and Julie Foshage	St. Louis	\$32,530	\$28,220	13.25%	2023-2024
67	23-11937	Donald Jr and Julie Foshage	St. Louis	\$32,070	\$28,220	12.00%	2023-2024
68	23-11938	Donald Jr and Julie Foshage	St. Louis	\$32,530	\$28,220	13.25%	2023-2024
69	23-11949	Loretta Ann Hendrich	St. Louis	\$342,000	\$332,500	2.78%	2023-2024
70	23-11958	Brent and Andrea Cantor	St. Louis	\$110,730	\$101,330	8.49%	2023-2024
71	23-11974	Stephen M and Anna Keller	St. Louis	\$158,590	\$109,250	31.11%	2023-2024
72	23-11987	Ray and Lori Davis	St. Louis	\$242,480	\$224,600	7.37%	2023-2024
73	23-11988	Walsh Revocable Trust	St. Louis	\$186,140	\$171,340	7.95%	2023-2024
74	23-11997	Syed Ibad Haider	St. Louis	\$199,990	\$195,070	2.46%	2023-2024
75	23-11998	Raymond M and Susan H Spears HW Trustees	St. Louis	\$175,310	\$160,760	8.30%	2023-2024
76	23-12011	Robert B Hardcastle Qualified Personal Residence Trust	St. Louis	\$281,220	\$268,640	4.47%	2023-2024

77	23-12015	James H Myles Revocable Trust Et Al	St. Louis	\$147,650	\$137,690	6.75%	2023-2024
78	23-12018	Robert Gorecki and Maureen McGrath	St. Louis	\$130,640	\$114,270	12.53%	2023-2024
79	23-12021	Andrew and Cynthia Mueller	St. Louis	\$304,040	\$268,830	11.58%	2023-2024
80	23-12030	Karen M Castellano Living Trust	St. Louis	\$382,360	\$359,560	5.96%	2023-2024
81	23-12055	Bradley Lyla McElwee Trustee	St. Louis	\$133,130	\$123,920	6.92%	2023-2024
82	23-12069	Constance Mollellenhoff Revocable Trust	St. Louis	\$322,320	\$305,180	5.32%	2023-2024
83	23-12073	Jack E and Jacalyn S Tejcek Jnt Rev Trust	St. Louis	\$139,370	\$124,180	10.90%	2023-2024
84	23-12074	Enrique and Rosa Peralta	St. Louis	\$188,520	\$167,030	11.40%	2023-2024
85	23-12083	Tzer Hwa and Jean H Chen H W Trustees	St. Louis	\$190,000	\$170,770	10.12%	2023-2024
86	23-12092	Denise and Jeff Soebbing	St. Louis	\$104,040	\$94,410	9.26%	2023-2024
87	23-12106	William D Young Trustee	St. Louis	\$76,380	\$67,580	11.52%	2023-2024
88	23-12107	Michael and Amy Hughes	St. Louis	\$117,800	\$109,550	7.00%	2023-2024
89	23-12113	William G Anderson GST Exempt Marital Trust	St. Louis	\$194,750	\$184,780	5.12%	2023-2024
90	23-12121	Cynthia Homan Behr Trust	St. Louis	\$516,020	\$492,580	4.54%	2023-2024
91	23-12126	Tiger Mac Trust	St. Louis	\$561,700	\$531,960	5.29%	2023-2024
92	23-12137	Newell Carmeline 2012 Irrevocable Trust	St. Louis	\$304,000	\$280,250	7.81%	2023-2024
93	23-12142	Shabbir H and Naheed Safdar	St. Louis	\$166,250	\$151,810	8.69%	2023-2024
94	23-12163	Gary W Seeger Trustee Et Al	St. Louis	\$154,390	\$142,960	7.40%	2023-2024
95	23-12164	John R and Terry Hanley	St. Louis	\$222,150	\$197,220	11.22%	2023-2024
96	23-12171	Desousa Living Trust	St. Louis	\$136,990	\$126,010	8.02%	2023-2024
97	23-12175	Peter Jay Nikolaisen	St. Louis	\$233,530	\$219,720	5.91%	2023-2024
98	23-12177	Livia Teressa and Jeffery Konkel	St. Louis	\$96,900	\$91,790	5.27%	2023-2024
99	23-12181	Michael Temporiti	St. Louis	\$47,610	\$44,690	6.13%	2023-2024
100	23-12183	Michael J and Sarah C Pincus Revocable Living Trust	St. Louis	\$132,370	\$119,700	9.57%	2023-2024

101	23-12190	Kenn Ann Smith	St. Louis	\$51,300	\$47,560	7.29%	2023-2024
102	23-12204	Safi Malaz Souheir HW	St. Louis	\$443,250	\$401,600	9.40%	2023-2024
103	23-12216	Geismann Joint Revocable Trust	St. Louis	\$133,000	\$122,250	8.08%	2023-2024
104	23-12219	Lee A Champion	St. Louis	\$75,090	\$71,380	4.94%	2023-2024
105	23-12221	Matthew and Dana Decuffa	St. Louis	\$90,020	\$85,500	5.02%	2023-2024
106	23-12222	Cheng Jie Xiong	St. Louis	\$75,960	\$66,690	12.20%	2023-2024
107	23-12224	Douglas and Jodi Smedley	St. Louis	\$78,380	\$74,670	4.73%	2023-2024
108	23-12255	Grim David Wilke Wilke Grimm Revocable Trust	St. Louis	\$64,920	\$61,140	5.82%	2023-2024
109	23-12267	James J and Susan Saller	St. Louis	\$119,550	\$103,780	13.19%	2023-2024
110	23-12274	Scott M and Shelly Y Jackson HW	St. Louis	\$128,570	\$117,800	8.38%	2023-2024
111	23-12284	OP Holdings LLC	St. Louis	\$30,860	\$27,660	10.37%	2023-2024
112	23-12288	John D and Jayne C Marasa	St. Louis	\$107,390	\$100,970	5.98%	2023-2024
113	23-12298	Cletus W and Ann Ruth Henry	St. Louis	\$152,950	\$148,180	3.12%	2023-2024
114	23-12299	Mathew Marden	St. Louis	\$62,700	\$61,830	1.39%	2023-2024
115	23-12300	James A Sachar	St. Louis	\$101,540	\$96,120	5.34%	2023-2024
116	23-12307	Daniel T and Carol Collom	St. Louis	\$66,820	\$60,670	9.20%	2023-2024
117	23-12315	Paul and Carol Louys	St. Louis	\$78,070	\$75,050	3.87%	2023-2024
118	23-12332	Deborah Busch-Cejka and Roberta A Cejka	St. Louis	\$87,780	\$80,560	8.23%	2023-2024
119	23-12359	Edward J and Kathleen Hill	St. Louis	\$156,310	\$149,360	4.45%	2023-2024
120	23-12360	Orville J Middendorf Trustee	St. Louis	\$170,810	\$154,640	9.47%	2023-2024
121	23-12363	Larry R Dietzel	St. Louis	\$69,770	\$67,070	3.87%	2023-2024
122	23-12373	Nathan J Buchheit	St. Louis	\$54,910	\$50,410	8.20%	2023-2024
123	23-12400	Rita M Wagner Trustee	St. Louis	\$155,290	\$146,910	5.40%	2023-2024

124	23-12409	Joseph L and Marlene Treadway	St. Louis	\$60,310	\$56,890	5.67%	2023-2024
125	23-12437	Lin Chen	St. Louis	\$57,290	\$52,250	8.80%	2023-2024
126	23-12445	Teri B Robbins Revocable Living Trust	St. Louis	\$66,790	\$61,370	8.11%	2023-2024
127	23-12446	Benjamin R and Susie Wanner	St. Louis	\$108,850	\$101,650	6.61%	2023-2024
128	23-12453	Michael J Zwiener	St. Louis	\$110,920	\$105,370	5.00%	2023-2024
129	23-12465	Anthony J and Nancy Berra	St. Louis	\$72,850	\$70,720	2.92%	2023-2024
130	23-12472	Thomas M and Susan Teschner	St. Louis	\$112,690	\$95,190	15.53%	2023-2024
131	23-12476	Mark I Jacobs	St. Louis	\$126,980	\$119,000	6.28%	2023-2024
132	23-12480	Thomas and Kathleen Madden	St. Louis	\$129,390	\$116,640	9.85%	2023-2024
133	23-12485	Elizabeth A McCowan Perkins	St. Louis	\$74,020	\$64,030	13.50%	2023-2024
134	23-12488	Edward C and Carol A Fann	St. Louis	\$65,420	\$62,590	4.33%	2023-2024
135	23-12489	Wilbern H Grove Et Al	St. Louis	\$68,170	\$65,460	3.98%	2023-2024
136	23-12497	Two Sheraton Revocable Trust	St. Louis	\$166,730	\$136,800	17.95%	2023-2024
137	23-12510	David L and Mary F Prince HW Trustees	St. Louis	\$61,290	\$53,390	12.89%	2023-2024
138	23-12521	Parkdale Builders LLC	St. Louis	\$16,400	\$14,250	13.11%	2023-2024
139	23-12535	North County Properties LLC	St. Louis	\$31,860	\$25,650	19.49%	2023-2024
140	23-12541	Gerald and Rosiland Rothman Joint Living Trust	St. Louis	\$131,100	\$117,800	10.14%	2023-2024
141	23-12551	Neil F Rebbe	St. Louis	\$144,760	\$124,750	13.82%	2023-2024
142	23-12555	Anne M Schmitt	St. Louis	\$123,880	\$95,000	23.31%	2023-2024
143	23-12558	Ellen D Bern and Barry Mizes	St. Louis	\$155,800	\$125,400	19.51%	2023-2024
144	23-12568	Brian T and Kathleen Goggins	St. Louis	\$258,040	\$237,310	8.03%	2023-2024
145	23-12569	William I and Kathryn B Schneider Family Trust	St. Louis	\$166,060	\$144,080	13.24%	2023-2024
146	23-12570	Andrew C and Mary Johnes Revocable Living Trust	St. Louis	\$361,000	\$308,290	14.60%	2023-2024



147	23-12571	Donald A and Kathleen F Young Trustees	St. Louis	\$112,040	\$88,180	21.30%	2023-2024
148	23-12575	John Travis and Kristen M Liebigh Trustees	St. Louis	\$196,860	\$169,780	13.76%	2023-2024
149	23-12589	Nick B and Jamie Botonis	St. Louis	\$1,102,570	\$855,080	22.45%	2023-2024
150	23-12590	NJB Investments LLC	St. Louis	\$454,080	\$362,290	20.21%	2023-2024
151	23-12591	Elizabeth S Forshaw	St. Louis	\$153,910	\$148,020	3.83%	2023-2024
152	23-12632	8939 Eden LLC	St. Louis	\$31,450	\$30,400	3.34%	2023-2024
153	23-14750	Kent J Buchheit	St. Louis	\$24,320	\$11,840	51.32%	2023-2024
154	23-15069	The Diane M Laidlaw Revocable Trust	St. Louis	\$92,440	\$86,830	6.07%	2023-2024
155	23-15100	Daniel E and Trisha R Weber Joint Revocable Living Trust	St. Louis	\$89,110	\$77,060	13.52%	2023-2024
156	23-15116	141 West Arlee LLC	St. Louis	\$29,530	\$26,870	9.01%	2023-2024
157	23-15120	210 West Holden Avenue LLC	St. Louis	\$18,620	\$16,300	12.46%	2023-2024
158	23-15121	212 West Holden LLC	St. Louis	\$17,780	\$11,500	35.32%	2023-2024
159	23-15127	954 Dammert Avenue LLC	St. Louis	\$17,100	\$15,880	7.13%	2023-2024
160	23-15130	813 Military Road LLC	St. Louis	\$25,440	\$22,310	12.30%	2023-2024
161	23-18319	Neal and Qual Jayne Schroeder	St. Louis	\$628,940	\$565,250	10.13%	2023-2024
162	23-18325	Dolores Grollman Indenture Trust	St. Louis	\$358,230	\$275,750	23.02%	2023-2024
163	23-18398	Mark S Wetterau and Virginia Dean	St. Louis	\$469,360	\$446,500	4.87%	2023-2024
164	23-18399	Peter J and Julie Leblanc	St. Louis	\$399,000	\$332,500	16.67%	2023-2024
165	23-18431	Robert A and Ann Zink	St. Louis	\$75,810	\$65,550	13.53%	2023-2024
166	23-18472	Robert T and Jennifer Hensley	St. Louis	\$124,200	\$120,630	2.87%	2023-2024
167	23-18556	Sam Quaisi Quaisi Labbeb	St. Louis	\$76,480	\$71,650	6.32%	2023-2024
168	23-18559	Riley Bruce Perron and Nangle Megan	St. Louis	\$294,500	\$265,790	9.75%	2023-2024
169	23-18563	Edward A and Alice Boeschenstein	St. Louis	\$153,250	\$141,870	7.43%	2023-2024

170	23-18593	Sean J and Carol Walsh	St. Louis	\$247,000	\$175,750	28.85%	2023-2024
171	23-18594	The Arnold W Donald Indenture Trust	St. Louis	\$594,510	\$513,000	13.71%	2023-2024
172	23-18626	Laffey Noreen Jenney Revocable Trust	St. Louis	\$418,000	\$372,610	10.86%	2023-2024
173	23-18642	Robert F and Nancy Pechloff	St. Louis	\$532,000	\$463,300	12.91%	2023-2024
174	23-18652	Patrick and Mariclaire Lane	St. Louis	\$165,300	\$155,000	6.23%	2023-2024
175	23-18732	James G and Elizabeth Klarsch	St. Louis	\$201,060	\$175,750	12.59%	2023-2024
176	23-18747	Edward W and Nancy Staley	St. Louis	\$248,750	\$220,740	11.26%	2023-2024
177	23-18748	William L and Jeanne Downey	St. Louis	\$239,440	\$209,000	12.71%	2023-2024
178	23-18762	Karen M Luning	St. Louis	\$94,410	\$81,170	14.02%	2023-2024
179	23-18771	Francine M Davis	St. Louis	\$62,450	\$58,250	6.73%	2023-2024
180	23-18868	Jan F and Donald G Sessions H H Trustees	St. Louis	\$144,080	\$137,730	4.41%	2023-2024
181	23-18909	Amanda Lynn Russelavage	St. Louis	\$48,130	\$45,030	6.44%	2023-2024
182	23-18921	Marietta R Caiarelli	St. Louis	\$74,880	\$50,520	32.53%	2023-2024
183	23-18923	Patrick J and Crista Barrett	St. Louis	\$711,090	\$536,640	24.53%	2023-2024
184	23-18960	Joseph G Lunt Living Trust	St. Louis	\$155,950	\$141,090	9.53%	2023-2024
185	23-19011	Cedrick Pimentel Trustee	St. Louis	\$117,600	\$83,200	29.25%	2023-2024
186	23-19028	Busey Bank	St. Louis	\$70,210	\$29,440	58.07%	2023-2024
187	23-19064	Rbre Corporation	St. Louis	\$115,200	\$63,360	45.00%	2023-2024
188	23-19068	Gunnison Properties LLC	St. Louis	\$16,000	\$8,000	50.00%	2023-2024
189	23-19122	Four Rivers Real Estate I LLC	St. Louis	\$48,000	\$47,360	1.33%	2023-2024
190	23-19123	Four Rivers Real Estate I LLC	St. Louis	\$152,000	\$80,640	46.95%	2023-2024
191	23-19124	COF LLC	St. Louis	\$146,000	\$106,600	26.99%	2023-2024
192	23-19390	Seamless Investments LLC	St. Louis	\$167,490	\$440	99.74%	2023-2024
193	23-19406	10324 Ladue Road Building LLC	St. Louis	\$251,200	\$225,600	10.19%	2023-2024

194	23-19668	VAD Realty LLC	St. Louis	\$19,580	\$11,520	41.16%	2023-2024
195	23-10013	Martin Hilgeman	St. Louis	\$20,960	\$13,410	36.02%	2023-2024
196	23-10045	Michael Hildebrand	St. Louis	\$90,650	\$46,730	48.45%	2023-2024
197	23-10072	Alan S Weinstock	St. Louis	\$69,330	\$61,750	10.93%	2023-2024
198	23-10082	Michael Fredrick Vosevich	St. Louis	\$62,090	\$41,800	32.68%	2023-2024
199	23-10527	James Joseph Werner	St. Louis	\$124,720	\$117,610	5.70%	2023-2024
200	23-110090	Lana Weinbach	St. Louis	\$49,400	\$28,790	41.72%	2023-2024
201	23-110296	Julius Z Frager	St. Louis	\$85,160	\$80,410	5.58%	2023-2024
202	23-11374	Craig Guenther Andrews	St. Louis	\$154,760	\$145,730	5.83%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-32802	Wingg LLC	St. Charles
2	23-111001	Rock Hill Quarries Co A Mo Corp	St. Louis
3	23-111002	Rock Hill Quarries Co	St. Louis
4	23-111003	Rock Hill Quarries Company	St. Louis
5	23-111039	JH Berra Construction Co Inc Et Al	St. Louis
6	23-111040	5219 Baumgartner LLC	St. Louis
7	23-111043	Caplaco Eighteen Inc Et Al	St. Louis
8	23-111044	Caparco One Inc A Mo Corp Etal Capitol Land Co	St. Louis
9	23-111045	Caparco One Inc A Mo Corp Etal Capitol Land Co	St. Louis
10	23-111046	Caparco One Inc Etal Capitol Land Co	St. Louis
11	23-111047	Dierbergs Fenton Crossing LLC and Caplaco Forty-Two Inc	St. Louis
12	23-111050	Dierbergs Fenton Crossing LLC and Caplaco Forty-Two Inc	St. Louis
13	23-111064	Davidson Realty V LLC	St. Louis
14	23-111065	Davidson Realty V LLC	St. Louis
15	23-111077	DP Brentwood LLC	St. Louis
16	23-111078	DP Brentwood LLC	St. Louis
17	23-111079	Dierbergs Brentwood LLC	St. Louis
18	23-111080	Dierbergs Brentwood LLC	St. Louis
19	23-111082	Dierbergs Commisary LLC PO Box 1070	St. Louis
20	23-111083	Hollenberg Drive LLC	St. Louis
21	23-111090	Dierbergs Fifty LLC	St. Louis
22	23-111091	Dierbergs Fifty LLC	St. Louis
23	23-111092	Dierbergs Des Peres Transportation Dev Dist	St. Louis
24	23-111093	Meridian Partners LLC	St. Louis
25	23-111097	Diamond Financial Assets LLC	St. Louis
26	23-111130	Rock Hill Quarries Company	St. Louis
27	23-111133	Rock Hill Quarries Co	St. Louis
28	23-111134	Rock Hill Quarries Corp	St. Louis
29	23-111135	Rock Hill Quarries Co	St. Louis
30	23-111176	Natsis Stravoula	St. Louis
31	23-112137	Huston Penny LLC	St. Louis
32	23-112138	Trend Manufacturing Company	St. Louis
33	23-112142	Buckeye International Inc	St. Louis
34	23-112145	Waycliffe Development Corp Etal	St. Louis
35	23-112146	Waycliffe Development Corp Etal	St. Louis
36	23-112148	Heitz Robert J Living Trust	St. Louis
37	23-112151	Reinhardt Joseph J Living Trust	St. Louis
38	23-112154	Missouri American Water	St. Louis
39	23-112155	Frost Electric Supply Company	St. Louis
41	23-112160	Choi and Lee Investments LLC	St. Louis

42	23-112162	Rudder Group LLC	St. Louis
43	23-112163	Professional Investment Partnership LLC	St. Louis
44	23-112176	Four Point Development LLC	St. Louis
45	23-112177	Midamerica Hotels Corporation	St. Louis
47	23-112181	Mayer Block Properties LLC	St. Louis
48	23-112186	Elda Mo Ww R LLC	St. Louis
49	23-112187	ECMS Properties LLC	St. Louis
50	23-112188	ECMS Properties LLC	St. Louis
51	23-112194	MHLHSR Family Properties LLC	St. Louis
52	23-112202	Sansone 1 North Central LLC	St. Louis
53	23-112206	8230 Forsyth Company Crest Management	St. Louis
54	23-112208	IWISOT LLC	St. Louis
55	23-112243	Headland Property LLC	St. Louis
56	23-112247	Lindbergh Plaza Owner LLC	St. Louis
57	23-112248	Neighbors Credit Union	St. Louis
58	23-112249	Neighbors Credit Union	St. Louis
59	23-112255	BBK Westport Industrial LLC	St. Louis
60	23-112262	Yez Trade Center LLC	St. Louis
61	23-112263	Avanti Properties LLC	St. Louis
62	23-112272	PPM Keller Plaza LLC	St. Louis
63	23-112273	PPM Warson Road LLC	St. Louis
64	23-112274	As Ventures Romiss LLC	St. Louis
65	23-112277	GOL Properties LLC	St. Louis
66	23-112278	GOL Properties LLC	St. Louis
67	23-112282	St Louis Industrial Portfolio LLC	St. Louis
68	23-112283	St Louis Industrial Portfolio LLC	St. Louis
69	23-112284	St Louis Industrial Portfolio LLC	St. Louis
70	23-112291	620 Spirit Valley LLC	St. Louis
71	23-112295	Welltower Inc	St. Louis
72	23-112297	CV WHQ LLC	St. Louis
73	23-112298	Our Centers Kirkwood LLC	St. Louis
74	23-112302	RDJ LLC	St. Louis
75	23-112304	Doss Commercial Assets LLC	St. Louis
76	23-112305	J and C Industrial Partners LLC Et Al	St. Louis
77	23-112306	Little Lucys Real Estate LLC	St. Louis
78	23-11550	Mills West Pointe 1 LLC	St. Louis
79	23-11552	Mills West Pointe 1 LLC	St. Louis
80	23-11553	Mills West Pointe 1 LLC	St. Louis
81	23-32539	Caplaco Thirty Inc Dierbergs Salt Lick LLC	St. Charles