



STATE TAX COMMISSION OF MISSOURI

DAVID M. & LINDA M KRYGIEL,)	
)	
Complainant,)	
)	Appeal No. 23-10099
v.)	Parcel No. 20P310300
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

David M. Krygiel and Linda M. Krygiel (Complainant) appeals the St. Louis County Board of Equalization's decision valuing the subject residential property at \$850,700 as of January 1, 2023. Complainant alleges overvaluation and alleges on the Complaint for Review that the value of the property should be \$720,800, but in the hearing alleged the value of the property should be \$623,382. The BOE decision is affirmed.¹

The evidentiary hearing was held on February 4, 2025, via Webex before Senior Hearing Officer Sam Knapper. Complainants appeared pro se. Respondent was represented by Tim Bowe

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.

and Kevin Wyatt. The appeal was assigned for decision to Senior Hearing Officer Todd D. Wilson on June 16, 2025.

FINDINGS OF FACT

1. The Subject Property. The subject property consists of approximately 1.04 acres on which a 2,941 square foot residence with a full basement was constructed in 1986, located at 1209 Tammany Lane, St. Louis, MO 63131. The parcel number is: 20P310300.

2. Assessment and Valuation. Respondent determined that the subject property's value as of January 1, 2023, was \$850,700. The BOE determined the subject property's appraised value as of January 1, 2023, was \$850,700.

3. Complainant's Evidence. Complainant introduced the following Exhibits which were received without objection:

Exhibit	Description
A	Packet of information (19 pages)

Complainant introduced Exhibit A consisting of sales of other properties which were compiled for Complainant by a realtor and other information and calculations. Neither of the Complainants are appraisers or have any formal training for making adjustments to comparable sales. Complainant adjusted the value of their property because there is a high voltage tower and power lines within 150 feet of the property as compared to the comparable properties. Complainant acknowledged that they were not aware whether or not any of the properties used as comparable sales were also affected by high voltage towers and/or power lines. Complainant did not make any adjustments for time, location or conditions of the sale.

4. Respondent's Evidence. Respondent introduced Exhibit 1, the determination letter from the BOE.

5. Value. The TVM of the subject property as of January 1, 2023, was \$850,700.

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 propose a value for the property based upon sales of other properties that were then adjusted down for the presence of a high voltage tower and lines in the vicinity 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.

Complainant testified about the presence of a high voltage tower and power lines near the property but had no analysis completed by someone trained to analyze such situations to show the deleterious effect of the high voltage tower and lines on the value of the subject property. Complainant referenced articles that stated that proximity to a power line could cause the value to be decreased, but did not show how this property, in particular, had its value reduced by the presence of the power line. Complainant further did not know or have information as to whether or not the properties used as comparables were also affected by the presence of the tower and power lines.

Neither Complainants' exhibits nor testimony utilized the comparable sales approach, income approach, or cost approach to support the proposed value. 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 \$850,700.

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 St. Louis County, 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 June 26, 2025

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 June 27th, 2025, to: Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy M. Ingle
Legal Assistant