



STATE TAX COMMISSION OF MISSOURI

JAMES P. SWEENEY,)	
)	
Complainant(s),)	
)	Appeal No. 23-10743
v.)	Parcel No. 28O610104
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

James P. Sweeney (Complainant) appealed the St. Louis County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject property on January 1, 2023, was \$302,000. Complainant alleges overvaluation and proposes that the TVM of the subject as of that date was \$242,000 in his Complaint for Review.¹ The BOE decision is affirmed. The TVM of the subject property on January 1, 2023, was \$302,000.

The evidentiary hearing was held on May 6, 2025, via Webex. Complainant

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.

appeared *pro se* via phone and Respondent was represented by counsel Kevin Wyatt. The appeal was heard and decided by Senior Hearing Officer Benjamin Slawson.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 20 Ashgate Ct., Fenton, MO, Parcel No. 28O610104. The subject property consists of a four-bedroom, two- bathroom ranch house built in 1969. The house has 2,040 square feet of living space. Complainant purchased the home in 2020.

2. Assessment and Valuation. Respondent determined the TVM of the subject property as of January 1, 2023, was \$336,600. The BOE independently determined the TVM of the subject property as of January 1, 2023, was \$302,000.

3. Complainant's Evidence.

Complainant offered 22 pages of documentation designated by the Hearing Officer as Exhibit 1. Exhibit 1 is comprised of narratives composed by Complainant listing his arguments for overvaluation, the October 17, 2023, a copy of the BOE's Findings and Notice of Decision, a copy of Complainant's Complaint for Review, pictures of the subject property (labeled as Exhibits A through R), a renovation estimate from KrockCo, LLC dated May 9, 2021, and one-page summary of a sale of 86 Forest Knl, Fenton, MO 63056 for \$242,500. Exhibit 1 was admitted into evidence without objection. Complainant testified that he presented all this information to the BOE.

Complainant testified as to the timeline of his appeal process for the 2023 tax assessment. Complainant testified that he believes that a large increase in value from the previous assessment by Respondent is unfair given that he has made no improvements to

the subject property. Complainant testified that the basement leaks when it rains, there are cracks in the foundation, the lot is hilly, the roof is old, the windows, bathrooms and flooring are all original, the patio needs to be replaced, and the fence is old. Complainant testified that he believes the sale of 86 Forest Knl, Fenton, MO 63056 in 2021 for \$242,500 shows that the subject property is overvalued as 86 Forest Knl, a block away from the subject, has a larger square foot lot and a more desirable lot. Complainant's 2021 quote from KrockCo, LLC provides a cost of \$222,695 to do a complete remodel of the home.

4. Respondent's Evidence. Respondent submitted Exhibit 1, consisting of the October 17, 2023, BOE decision letter for the subject property. Exhibit 1 shows the BOE valued the subject property at \$302,000 as of January 1, 2023. Exhibit 1 was admitted without objection.

5. Value. The TVM of the subject property as of January 1, 2023, was \$302,000.

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. Section 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). "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).

"For purposes of levying property taxes, the value of real property is typically determined using one or more of three generally accepted approaches." *Snider*, 156 S.W.3d at 346. The three generally accepted approaches are the cost approach, the income approach, and the comparable sales approach. *Id.* at 346-48. The STC has wide discretion in selecting the appropriate valuation method but "cannot base its decision on opinion evidence that fails to consider information that should have been considered under a particular valuation approach." *Id.*, at 348.

The comparable sales approach "is most appropriate when there is an active market for the type of property at issue such that sufficient data are available to make a comparative analysis." *Snider*, 156 S.W.3d at 348. For this reason, the comparable sales approach is typically used to value residential property. "The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties." *Id.* at 347-48 (internal quotation omitted). "Comparable sales consist of evidence of sales reasonably related in time and distance and involve land comparable in character." *Id.* at 348.

2. Evidence. "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). 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). “It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case.” *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). The hearing officer “may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property.” Section 138.430.2. The Hearing Officer’s decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

3. Complainant's Burden of Proof. 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). 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").

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

Complainant did not produce substantial and persuasive evidence to support his \$242,000 opinion of value and claim of overvaluation.

Concerning the age of the subject property that Complainant testified to, Complainant provided no evidence providing a way to quantify the dollar amount effect of these characteristics on value, nor did Complainant show that the BOE value did not account for these issues. The fact that the BOE lowered the value from \$336,000 to \$302,000 tends to suggest that it did in fact make appropriate downward adjustments to the TVM based on the subject property's condition. Furthermore, Complainant's quote from KrockCo, LLC shows the cost of a complete remodel in 2021, not evidence of how the alleged problems with the house negatively affected its TVM as of January 1, 2023.

With regard to the sale of 86 Forest Knl, Fenton, MO 63056 which Complainant suggests is similar to the subject, Complainant provided no evidence concerning the conditions of that sale (whether it was an arm's length market sale, for example), nor did Complainant provide substantial and persuasive evidence of making market-based adjustments to the sales price to account for differing characteristics between that property and the subject. For example, Complainant admitted on cross examination that the subject had a much larger lot size than 86 Forest Knl, Fenton, MO 63056 yet no evidence was provided quantifying this difference on value.

The comparable sales approach is the usual method used to determine the TVM of

residential real property. “The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties.” *Snider*, 156 S.W.3d at 347-48 (internal quotation omitted). Complainant did not provide an appraisal report from an independent appraiser determining value based on market-based adjustments to sales prices of comparable properties at the time of the assessment date.

Complainant has not proven that the TVM of the subject property is \$242,000 as of January 1, 2023. While a property owner’s opinion of value is generally admissible, the opinion “is without probative value where it is shown to have been based upon improper elements or an improper foundation.” *Shelby Cty. R-IV Sch. Dist. v. Herman*, 392 S.W.2d 609, 613 (Mo. 1965); see also *Cohen v. Bushmeyer*, 251 S.W.3d 345, 349 (Mo. App. W.D. 2008) (noting a property owner’s opinion of value loses probative value when it rests on an improper foundation). Complainant’s alleged valuation is based on improper elements and therefore is speculative.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$302,000.

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 10, 2025.

Benjamin C. Slawson
Senior Hearing Officer
State Tax Commission

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 13th, 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