STATE TAX COMMISSION OF MISSOURI

STEVEN W. BENZ,	)	Appeal No. 23-112011
	)	Parcel/locator No: 31M630746
	)	
	)	
	)	
Complainant(s),	)	
	)	
v.	)	
	)	
JAKE ZIMMERMAN, ASSESSOR,	)	
ST. LOUIS COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Steven W. Benz (Complainant) appeals the St. Louis County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject residential property on January 1, 2023, was $365,300. Complainant alleges overvaluation and asserted in Complainant's Complaint for Review that the TVM as of that date was $320,000. Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The decision of the BOE is affirmed.[1]

Facts

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[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.

The evidentiary hearing was scheduled for June 17, 2025, at 2:00 P.M. via Webex pursuant to an Order issued by the of the Senior Hearing Officer on April 18, 2025. Respondent timely appeared at the evidentiary hearing and through counsel Kevin Wyatt. At the hearing, Respondent offered Exhibit 1, the October 17, 2023, Findings and Notice of Decision for the subject property listing the appraised value by the Respondent and the BOE for 2023. Exhibit 1 was admitted.

Complainant did not appear. Complainant did not seek a continuance or otherwise communicate any intent to proceed with the appeal.

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 decision of the BOE is affirmed. The TVM of the subject property as of January 1, 2023, is $365,300.

Application for Review

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[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).

A party may file with the STC 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, 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, 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 order under the provisions of section 139.031.

SO ORDERED June 27, 2025.
STATE TAX COMMISSION OF MISSOURI

Benjamin C. Slawson
Senior Hearing Officer

<u>Certificate of Service</u>

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on June 27th, 2025.

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy M. Ingle
Legal Assistant