



STATE TAX COMMISSION OF MISSOURI

HUILNG CHEN,)	Appeal No. 23-11276 & 23-11354
)	Parcel/locator No: 18U330180 &
)	18R410166
)	
)	
Complainant(s),)	
)	
v.)	
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
Respondent.)	

DECISION AND ORDER

Huiling Chen (Complainant) appeals the St. Louis County Board of Equalization's (BOE) findings of the true value in money (TVM) the two subject properties as of January 1, 2023. For Parcel No. 18U330180, the BOE found the TVM to be \$411,500. For Parcel No. 18R410166, the BOE found the TVM to be \$324,900. Complainant alleged overvaluation¹ and asserted in her Complaints for Review that the TVM as of the assessment date was \$350,000 for Parcel No. 18U330180 and \$270,000 for Parcel No. 18R410166. Complainant did not produce substantial and persuasive evidence to support the asserted claims for Complainants grounds for appeal. The decisions of the BOE are

¹ Complainant also checked the boxes "Misgraded" and "Other" as grounds for appeal on Complainant's Complaints for Review.

affirmed.²

Facts

The evidentiary hearing for both appeals was scheduled for June 11, 2025, at 4:00 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 for each respective appeal, the October 17, 2023, Findings and Notice of Decision for the subject properties listing the appraised value by the Respondent and the BOE for 2023. Exhibit 1 for each appeal was admitted.

Complainant did not appear. Complainant did not seek a continuance pursuant to the Order.

Complainant Did Not Prove Overvaluation or Other Claims

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 any of Complainant's claims. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof.³

²Complainant 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.

³ 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

CONCLUSION AND ORDER

The decisions of the BOE are affirmed. The TVM of the subject property as of January 1, 2023, is \$411,500 for Parcel No. 18U330180 and \$324,900 for Parcel No. 18R410166.

Application for Review

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 26, 2025.
STATE TAX COMMISSION OF MISSOURI

be entitled to recover." *Callahan v. Warne*, 40 Mo. 131, 135 (Mo. 1867).

Benjamin C. Slawson
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.

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

Stacy M. Ingle
Legal Assistant