



STATE TAX COMMISSION OF MISSOURI

DONALD STERLING HRIKO,)	Appeal No. 23-10340
)	Parcel No. 28K220280
Complainant(s),)	
)	
v.)	
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

Donald Sterling Hriko (Mr. Hriko) appeals 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 \$215,900. Mr. Hriko alleges overvaluation and claims that the TVM as of that date was \$200,000.¹ Mr. Hriko did not produce substantial and persuasive evidence of overvaluation. The BOE decision is affirmed. The TVM of the subject property on January 1, 2023, was \$215,900.

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 held on March 26, 2025, via Webex. Mr. Hriko appeared *pro se* via Webex. Respondent Jake Zimmerman, Assessor, St. Louis County, Missouri, was represented by counsel, Kevin Wyatt who appeared via Webex. The appeal was heard and decided by Senior Hearing Officer Samuel Knapper.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 4229 Leonard Dr, St. Louis, Missouri with a Parcel ID of 28K220280. The subject property consists of just under a half acre lot and a 1952 ranch style single-family home. The house has 1,256 square feet of living space and includes three bedrooms and one bathroom. Mr. Hriko purchased the property in 1999.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$233,800. The BOE independently determined the TVM of the subject property as of January 1, 2023, was \$215,900.

3. Complainant's Evidence. Mr. Hriko introduced several Exhibits which were admitted without objection. They are described as follows:

Label	Description
A	Siding Estimate of \$22,375
B	HVAC Estimate of \$14,768
C	Roofing Estimate of \$7,567
D	Flooring Estimate of \$1,535

E	Pdf of comparable sales used by the Assessor with personal notes
F (Photos)	Three photos of 4214 Leonard Dr which was a condemned property that has since been removed

Mr. Hriko testified that his opinion of value as of January 1, 2023, for the subject property is \$200,000. He testified that he believes that the Assessor overvalued his property because of an article in the *St Louis Post Disptach*. The article informed readers of average property value increases in sections of St Louis County. The average increase in Mr. Hriko's section of the County was fifteen to twenty percent. He added that the assessment in 2021 was \$157,000 compared to the original assessment of \$233,800 in 2023, a 49% increase and that the Saint Louis County Board of Equalization's TMV of \$215,900 resulted in a 37% increase.

Mr. Hriko also testified that the heating and air conditioning unit is from 1999 and will likely need to be replaced soon. He got an estimate for the cost of replacement at \$14,768 (Exhibit B). He also testified that the current siding has been there the entire duration of his ownership of the property and received a bid of \$22,375 (Exhibit A). He testified that the house is also in need of a new roof and provided an estimate of \$7,567 (Exhibit C). Mr. Hriko also testified that the carpet needs to be replaced and he would prefer to replace it with vinyl flooring at an estimated cost of \$1,535 (Exhibit D).

Mr. Hriko testified that he believes the buyer overpaid for one of the comparable sales used by the County Assessor. The personal notes on Exhibit E relate to this portion

of testimony. Lastly, Mr. Hriko testified about a dilapidated property, 4214 Leonard Dr., that was near his residence and lowering the value of his property (Exhibit F).

4. Respondent's Evidence. Respondent proved during cross examination that Mr. Hriko had no formal training in appraising or making adjustments to property. Additionally, Respondent proved that the Saint Louis County BOE had access to all of the exhibits and information when it made its decision regarding the subject property. Respondent also introduced Exhibit 1, the BOE's October 17, 2023, Decision Letter. Complainant did not object. Respondent's Exhibit 1 was admitted into evidence.

5. Value. The TVM of the subject property as of January 1, 2023, was \$215,900.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Pursuant to Article X, Sections 4(a) and 4(b), Mo. Const. of 1945 real property and tangible personal property is assessed at its value or such percentage of its value as may be fixed by law for each class and for each subclass. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. 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.

Mr. Hriko did not produce substantial and persuasive evidence rebutting the presumptively correct BOE value. Specifically, Mr. Hriko did not produce substantial and persuasive evidence to support his opinion of value of \$200,000 for the subject property as of January 1, 2023. Mr. Hriko relied on an article as authority for acceptable increases in property as opposed to legally recognized methods of valuation, which comprise of the comparable sales approach, income approach, or cost approach. The article was not introduced into the record so there is no means of determining if the article referenced any of the recognized methods. The reliance upon the article does not account for site adjustments which are necessary in order to find an accurate value of property.

The comparable sales approach is typically used to value residential properties improved with a single-family home. "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).

Mr. Hriko testified about the several condition issues for the subject and the needed updates and repairs that are needed for the property. He introduced bids and proposals from contractors that include estimated costs to perform renovations and repairs to the property. However, Mr. Hriko offered no professional analysis completed by someone trained to

analyze such condition issues and to show the deleterious effect they had on the property on the assessment date, January 1, 2023. Mr. Hriko testified that he presented these issues to the BOE. The BOE reduced the TVM to \$215,900 from the Assessor's original \$233,800 which tends to show that the BOE did take the condition of the home into consideration when reaching its value.

The lack of evidence relating to a recognized valuation method renders Mr. Hricko'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

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$215,900.

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 July 11, 2025.

STATE TAX COMMISSION OF MISSOURI

Samuel Knapper
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 July 10th, 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