



STATE TAX COMMISSION OF MISSOURI

BENJAMIN FAERBER,)	Appeal No. 24-10003
)	Parcel/locator No: 27Q240032
)	
)	
Complainant(s),)	
)	
v.)	
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
Respondent.)	

DECISION AND ORDER

Benjamin Faerber (Complainant) appeals the St. Louis County Assessor's appraised value finding the true value in money (TVM) of the subject residential property on January 1, 2024, was \$203,400. Complainant alleges overvaluation in the Complaint for Review and proposed a value of \$36,563. Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The appraised value of Respondent is affirmed.¹

¹Complainant attached a Warranty Deed showing that he purchased the property July 16, 2024. 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. *See also* Missouri Code of State Regulations 12 CSR 30-3.010(1)(B)1 which provides, in relevant part:

In any county or the City of St. Louis, the owner may appeal directly to the State Tax Commission (a) where the assessor fails to notify the current owner of the property of an initial assessment or an increase in assessment from the previous year, prior to thirty (30) days before the deadline for filing an appeal to the board

Facts

The evidentiary hearing was scheduled for July 17, 2025, at 11:00 A.M. via Webex pursuant to an Order issued by the undersigned Senior Hearing Officer on April 23, 2025. Respondent timely appeared at the evidentiary hearing and through counsel Kevin Wyatt. At the hearing, Respondent asked the State Tax Commission to take notice of the published appraised value of the subject property for January 1, 2024.² The Senior Hearing Officer took notice of the \$203,400 value stated on St. Louis County's Real Estate Search website.³ \$203,400 is also the value of Respondent stated by Complainant in his Complaint for Review.

Complainant did not appear at the hearing. Complainant filed no exhibits with the Commission before the hearing pursuant to the Order sent scheduling the hearing, nor did Complainant otherwise communicate any intent to proceed with the appeal before the hearing.

of equalization, including instances in which real property was transferred and the prior owner was notified, or **(b) where a new owner purchased real property less than thirty (30) days before the deadline for filing an appeal to the board of equalization or later in the tax year, regardless if the assessment is an initial assessment, an increase or decrease in assessment, or an assessment established in the prior year.**

Emphasis added.

² The statutory law is that an administrative agency, *i.e.* State Tax Commission, shall **take official notice** of all matters of which the courts shall take judicial notice. Section 536.070(6) RSMo. The Hearing Officer may take judicial notice of adjudicative facts that are (1) matters of common knowledge or (2) ascertainable by reference to reliable or authoritative sources. Courtroom Handbook on Missouri Evidence — 2011, (Missouri Practice) Wm. A. Schroeder, Chapter 2 — Judicial Notice, pp. 59 et seq.

³ <https://revenue.stlouisco.com/RealEstate/AsmtInfo.aspx?Locator=27Q240032> (last accessed July 17, 2025).

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.⁴

CONCLUSION AND ORDER

The 2024 appraised value of Respondent is affirmed. The TVM of the subject property as of January 1, 2024, is \$203,400.

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

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

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 July 22, 2025.

STATE TAX COMMISSION OF MISSOURI

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 July 25th, 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