



STATE TAX COMMISSION OF MISSOURI

JEFFERY GIESLER,)	Appeal No. 23-10020
)	Parcel No. 23J531092
Complainant(s),)	
)	
v.)	
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

Jeffery Giesler (Mr. Giesler) 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 \$182,000. Mr. Giesler alleges overvaluation and claims that the TVM as of that date was significantly less than \$182,000.¹ Mr. Giesler 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 \$182,000.

The parties agreed to waive rehearing after the Hearing Officer failed to record the prior evidentiary hearing. Mr. Giesler appeared pro se as the Complainant and the

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.

Respondent Jake Zimmerman, Assessor, St. Louis County, Missouri, was represented by counsel, Tim Bowe at the prior evidentiary hearing for which the recording was inadvertently not preserved. Both parties submitted statements via email which will be included in the record. The appeal was decided by Hearing Officer Samuel Knapper.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 7311 Lansdowne Ave, St. Louis, Missouri with a Parcel ID of 23J531092. The subject property consists of a 6,969 sq ft lot and a 1943 single-family home. The house includes three bedrooms and one bathroom.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$217,600. The BOE independently determined the TVM of the subject property as of January 1, 2023, was \$182,000.

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

Label	Description
A	Perma Jack System Estimate from June 19, 2019 for \$11,625
B	Window World Estimate from April 20, 2020 for \$2,358
C	Driveway Estimate to remove concrete driveway and make asphalt driveway from 'McConnell & Associates' from July 25, 2019 for \$19,645
D	Retaining Wall Estimate from June 18, 2019 for \$8,026

E	Estimate by 'Quality Heating & Cooling' from July 23, 2019 for \$3,070
F	Estimate by 'Wellington Environmental' from June 18, 2019 for \$1,538
G	Two page document prepared by Mr. Giesler adding all estimates and subtracting from his proposed value based on his comparable properties
H	Email dated 7/12/25 from Mr. Giesler

Exhibit G prepared by Mr. Giesler indicates a value of -\$31,748 for the subject property. Mr. Giesler arrives at this figure by selecting three comparable properties and calculating the average price per square foot of his comparable properties. He then multiplies that average price per square foot by the square footage of his house. After this calculation Mr. Giesler subtracted the costs for repairs to the subject property to arrive at the value of -\$31,748. Mr. Giesler presented his calculations and estimates to demonstrate that his opinion of value as of January 1, 2023, for the subject property is less than the TVM of \$182,000 found by the BOE.

Mr. Giesler's exhibits indicate that the subject property is in need of the following: (1) foundation repairs (Exhibit A), (2) new windows (Exhibit B), (3) an inferior driveway which needs replacement (Exhibit C), (4) significant repairs to the retention wall (Exhibit D), (5) repairs and/or replacement of heating and cooling equipment (Exhibit E), and (6) removal of asbestos from ducts on the subject property (Exhibit F). Additionally, Mr. Giesler wrote that the cost of the estimates has significantly increased based upon the dates of when they were prepared.

4. Respondent's Evidence. Respondent's Exhibit 1 is the BOE's October 17, 2023, Decision Letter. Respondent's Exhibit 2 is an email dated July 12, 2025. Respondent wrote that the dates of the estimates (2019 and 2020) should be considered and that the BOE's reduction demonstrates that these issues have been considered.

5. Value. The TVM of the subject property as of January 1, 2023, was \$182,000.

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. Giesler did not produce substantial and persuasive evidence rebutting the presumptively correct BOE value. Specifically, Mr. Giesler did not produce substantial and persuasive evidence to support his opinion of value for the subject property as of January 1, 2023. Mr. Giesler relied upon his personally selected comparable sales to ascertain the TVM of the subject property. However, Mr. Giesler does not account for site adjustments which are necessary to find an accurate value of property. Using Mr. Giesler's selected comparable sales without any adjustments would run afoul to legally recognized methods of valuation, which comprise of the comparable sales approach, income approach, or cost approach.

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. Giesler presented exhibits about several condition issues for the subject property and the needed updates and repairs that are necessary for the property. He introduced bids and proposals from contractors that include estimated costs to perform renovations and repairs to the property. However, Mr. Giesler offered no professional analysis completed by someone trained to analyze such condition issues and to show the deleterious effect they had on the value of the property on the assessment date, January 1,

2023. (In other words, repairs that will cost \$10,000 to make do not necessarily reduce the market value of a property by \$10,000).

Further, the BOE reduced the TVM to \$182,000 from the Assessor's original \$217,600 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. Giesler'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 \$182,000.

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 August 8, 2025.

STATE TAX COMMISSION OF MISSOURI

Samuel Knapper

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 August 8th, 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