



STATE TAX COMMISSION OF MISSOURI

CHEN MENG,)	Appeal No. 23-10181
)	Parcel/Locator: 18P510257
)	
)	
)	
Complainant(s),)	
)	
v.)	
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST LOUIS COUNTY, MISSOURI,)	
Respondent.)	

DECISION AND ORDER

Chen Meng (Complainant) 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 \$1,123,300. Complainant claims the property is overvalued and proposes a value of \$1,078,000. Complainant did not produce substantial and persuasive evidence establishing overvaluation. The BOE's decision is affirmed.¹

Complainant appeared *pro se* via Webex. Respondent was represented by counsel, Steve Robson. The evidentiary hearing was conducted on March 4, 2025, via Webex.

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, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

FINDINGS OF FACT

1. Subject Property. The subject property is located at 404 Wythe House Ct., in St. Louis County, Missouri. The parcel/locator number is 18P510257.

The subject property consists of a 0.37 acres lot with a single-family ranch style home constructed in 2016. The house has approximately 3,586 square feet with nine total rooms including three bedrooms and two and half bathrooms.

2. Respondent and BOE. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$1,136,800. The BOE classified the subject property as residential and independently determined the TVM on January 1, 2023, was \$1,123,300.

3. Complainant's Evidence. Complainant offered the following Exhibit without objection:

Exhibit	Description
A	Slide Deck comparing assessments and presenting one comparable sale prepared by Complainant

Complainant testified that she believes the subject property is overvalued based upon four factors, they are: (1) notable reassessment disparities, (2) inconsistencies among comparable properties, (3) comparison of assessment of closest neighbor and (4) a recent realty transaction of nearby property.

Complainant testified as to notable assessment disparities among the 11 properties on the 400 block of Wythe House Ct (block containing Complainant's residence).

Complainant utilized slide 4 of *Exhibit 1* to demonstrate that the assessment of the subject property increased by 11.8% while the ten other properties on the block increased by an average of 6.9%. Slide 5 of *Exhibit 1* provides the individual percentage movement of each properties assessment on the block to support the Complainant's assertion of assessment disparities.

Next, Complainant testified that there are inconsistencies among comparable properties on the 400 block of Wythe House Ct. Complainant testified that two other properties on the block are ranch style residences in addition to the subject property. On slide 6 of *Exhibit 1* Complainant notes that the three properties have similar layouts and living spaces; however, discrepancies in their reassessments indicate potential inconsistencies in the valuation methodology. Slide 7 of *Exhibit 1* contains information that supports the Complainant's argument because the assessment percentage increase of one property was 0.2% and the percentage assessment decrease of the other property was -4.5%. Additionally, Complainant testified that the other two properties had been assessed at a lower value than the subject property in prior assessments but were not assessed at a lower value for the 2023 cycle. Lastly, Complainant testified that the subject property was purchased for less than both of the other ranch style properties on the block.

Complainant then testified regarding the assessment of their neighbor. Slide 8 of *Exhibit 1* has three photos of each property to highlight their differences. Complainant testified that the neighboring property has an additional bathroom, a larger front porch, a covered back deck, and a larger covered back patio. Complainant testified that the

assessment of the subject property seems to be unequal because the neighbor's assessment is for less than the subject property despite the differences portrayed on slide 8.

Lastly, Complainant testified as to a recent sale of 328 Wythe House Ct., located 500 feet from the subject property. The sale was for \$1,100,000 on October 31, 2023. Complainant testified that the sold property has significant upgrades to the subject property, including a larger living area, more bathrooms and a larger finished basement. Complainant testified that the subject property likely has a lower market value if 328 Wythe House Ct. sold for 1.1 million.

Complainant testified that the subject property has a maximum TVM of 1,078,000 which she reinforced on slide 10 of *Exhibit 1*. Complainant concluded that there is a need for the subject property to be reassessed.

Upon cross examination Complainant testified that she is not a licensed appraiser in Missouri but that she works as a statistician where she compares data and creates models. Complainant testified that slides 5-8 of her slide deck all compared assessment values. Complainant also testified that she did not do any research on the buyers or sellers of the property located at 328 Wythe House Ct. Complainant also confirmed that the sale date was October 31, 2023 and that she does not have any training or experience in making property adjustments to comparable properties.

4. Respondent's Evidence. Respondent did not present testimonial evidence but submitted the following Exhibit without objection:

1	BOE Decision Letter
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5. Value. The TVM of the subject property on January 1, 2023, was \$1,123,300.

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). "True value in money is the fair market value of the property on the valuation date, and is a function of its highest and best use, which is the use of the property which will produce the greatest return in the reasonably near future." *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). Determining the TVM is a factual issue for the STC. *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008). The "proper methods of valuation and assessment of property are delegated to the Commission." *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 75 (Mo. banc 1986).

"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; *see also St. Louis Cty. v. Sec. Bonhomme, Inc.*, 558 S.W.2d 655, 659 (Mo. banc 1977).

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

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). The finder of fact in an administrative hearing determines the credibility and weight of expert testimony. *Hornbeck v. Spectra Painting, Inc.*, 370 S.W.3d 624, 632 (Mo. banc 2012). "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 BOE's valuation is presumptively correct. *Rinehart v. Laclede Gas Co.*, 607 S.W.3d 220, 227 (Mo. App. W.D. 2020). To prove overvaluation, a taxpayer must rebut the BOE's presumptively correct valuation and prove the "value that should have been placed on the property." *Snider*, 156 S.W.3d at 346. The taxpayer's evidence must be both "substantial and persuasive." *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*, 722 S.W.2d at 77 (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"). A taxpayer does not meet his burden if evidence on any essential element of his case leaves the STC "in the nebulous twilight of speculation, conjecture and surmise." *See, Rossman v. G.G.C. Corp. of Missouri*, 596 S.W.2d 469, 471 (Mo. App. 1980).

4. Complainant Did Not Prove Overvaluation.

Complainant did not establish that the BOE valuation was erroneous. Complainant testified her home is overvalued because the assessments of neighboring properties are inconsistent based upon the percentage change of their respective assessments and house features. Although it seems reasonable to assume that two similar properties should be valued similarly for tax purposes, comparative assessment is not the method used to find a

TVM for a property. The comparable sales approach is the method used to determine the TVM of the subject 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." *Snider*, 156 S.W.3d at 347-48 (internal quotation omitted). The comparable sale utilized by the Complainant is not valid due to its sale date being 10 months after January 1, 2023.

Complainant's alleged TVM does not come from an appraisal utilizing the sales comparison approach. While a property owner's opinion of value is generally admissible, the opinion "is without probative value where it is shown to have been based upon improper elements or an improper foundation." *Shelby Cty. R-IV Sch. Dist. v. Herman*, 392 S.W.2d 609, 613 (Mo. 1965); *see also Cohen v. Bushmeyer*, 251 S.W.3d 345, 349 (Mo. App. W.D. 2008) (noting a property owner's opinion of value loses probative value when it rests on an improper foundation). Complainant's testimony and exhibit regarding comparative assessment valuation are based on improper elements and therefore are not substantial and persuasive evidence that the BOE's valuation is erroneous.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$1,123,800.

Application for Review

A party may file with the Commission 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 August 26, 2025.
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 29th, 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