



STATE TAX COMMISSION OF MISSOURI

ROBERT DEHN,)	
)	
Complainant(s),)	
)	Appeal No. 23-10544
v.)	Parcel No. 18P140030
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

Robert Dehn (Mr. Dehn) 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 \$814,200. Mr. Dehn alleges overvaluation and claims that the TVM as of that date was \$780,000.¹ Mr. Dehn 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 \$814,200.

The evidentiary hearing was held on April 16, 2025, via Webex. Mr. Dehn appeared *pro se* via telephone. Respondent Jake Zimmerman, Assessor, St. Louis County, Missouri,

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.

was represented by counsel, Kevin Wyatt. The case was heard and decided by Hearing Officer Samuel Knapper.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 975 Bryn Wyck Place, St. Louis County, Missouri. The subject property consists of a .84 acres lot and a single-family home. The house has approximately 4,294 square feet of living space, including four bedrooms and six and a half bathrooms.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$814,200. The BOE also determined the TVM of the subject property as of January 1, 2023, was \$814,200.²

3. Complainant's Evidence. Mr. Dehn did not introduce exhibits and elected to rely on his testimony for proof.

Mr. Dehn testified that his opinion of value as of January 1, 2023, for the subject property is \$780,000. Mr. Dehn testified that a house across the street was the most recent realty transaction and sold for \$780,000 in 2024. He further testified that he had an appraisal of the subject property in either 2022 or 2023 and the valuation was \$730,000. Mr. Dehn testified that he submitted the appraisal when, “things originally started” but did not know if he gave the information to the BOE or the State Tax Commission (STC).³ Mr.

² The STC took official notice of the St Louis County Assessor's Office ownership and assessment data to verify the TVM of \$814,200. The STC also took official notice of Robert Sherman verifying that the BOE also found a TVM of \$814,200 during Mr. Dehn's rebuttal closing statement.

³ Mr. Dehn did not submit the appraisal report from 2022 or 2023 to the STC or any information related to a realty transaction. Therefore, the items were submitted to the BOE.

Dehn testified that he is getting another appraisal and the appraiser informed Mr. Dehn that the house would likely have a value from \$830,000 to \$850,000. Mr. Dehn stated these two instances, the realty transaction and the appraisal of 2022 or 2023, comprised his proof.

Upon cross examination Mr. Dehn testified that he purchased the subject property in January of 2017 for \$835,000 and that his wife was the listing real estate agent. Mr. Dehn also testified that he is not a licensed appraiser in Missouri.

4. Respondent's Evidence. Respondent introduced Exhibit 1, an appraisal report prepared by Robert Sherman (Mr. Sherman), who also testified. Mr. Dehn did not object. Respondent's Exhibit 1 was admitted into evidence.

Mr. Sherman testified that he is employed by the St. Louis County Assessor's Office as a staff appraiser. He stated that his job duties include preparing appraisal reports and that he prepared such an appraisal for this hearing. Mr. Sherman testified that the appraisal report contains his qualifications and experience as well as the methodologies he utilized. Mr. Sherman testified that his opinion of the TVM of the subject property is \$925,000 and that is reflected in the appraisal report.

Mr. Kevin Wyatt, attorney for St. Louis County, emailed Mr. Dehn and the STC after the hearing to ensure he properly communicated that the Respondent seeks a TVM of \$814,200 for the subject property. The email was transferred into the record of this matter.

5. Value. The TVM of the subject property as of January 1, 2023, was \$812,400.

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. Dehn did not produce substantial and persuasive evidence to support his opinion of value of between \$780,000 for the subject property as of January 1, 2023.

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).

While Mr. Dehn testified as to one comparable sale which he believes is more determinative of the value of the subject property than those Respondent used, this sale is

not persuasive evidence. Little information was provided by Complainant regarding the sale conditions of the property. In addition, this sale is not persuasive evidence as no adjustments are made to account for differences between the subject property and the other property. Further, Mr. Dehn submitted no evidence other than his testimony to verify the comparable sale. Mr. Dehn's testimony gives the impression he may have mistakenly believed documents he provided to the BOE would automatically be transferred to the STC.

Even if Mr. Dehn had rebutted the presumption of correct valuation by the BOE, he has not proven that the TVM of the subject property is \$780,000 as of January 1, 2023. While a property owner's opinion of value is generally admissible, the opinion lacks "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).

Mr. Dehn's testimony did not produce substantial and persuasive evidence showing that the subject property was overvalued. Therefore, Mr. Dehn's evidence does not provide the necessary foundation and elements to support his overvaluation claim. Because the STC "cannot base its decision on opinion evidence that fails to consider information that should have been considered" under a recognized approach to value, *Snider*, 156 S.W.3d at 348, the BOE decision is affirmed.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$814,200.

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 28, 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 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