



STATE TAX COMMISSION OF MISSOURI

Elayne Russell)	
)	
Complainant(s),)	
)	Appeal No. 23-10715
v.)	Parcel #16K610316
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
Respondent.)	

DECISION AND ORDER

Elayne Russell (Complainant) appealed valuation of the subject residential real property determined by Jake Zimmerman, Assessor, St. Louis County, Missouri (Respondent). Respondent valued the property at \$134,200. Complainant appealed to the St. Louis County Board of Equalization (BOE). The BOE independently determined the value of the property to be \$118,600. Complainant then appealed to the State Tax Commission (STC). Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation.¹ Complainant did not appear at the hearing. Respondent was represented at the hearing by counsel, Kevin Wyatt. Complainant had acknowledged receipt of an email from Senior Hearing Officer (SHO),

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.

Todd D. Wilson on June 23, 2025; attached to the email was the scheduling order setting the evidentiary hearing. Complainant had not contacted the SHO or the County to request a continuance prior to the time of the hearing.

Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. Respondent offered Exhibit 1, a copy of the BOE decision letter concerning the subject property which was received. The value as set by the BOE is affirmed.

Facts

The evidentiary hearing was held on August 7, 2025, before SHO Todd D. Wilson by WebEx. Respondent was represented by counsel. Complainant did not appear or request a continuance of the hearing.

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. ²

² 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).

CONCLUSION AND ORDER

The assessment made by the BOE is affirmed, valuing the property at \$118,600 as of January 1, 2023, classified as residential property.

Application for Review

A party may file with the State Tax 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 R.S.Mo. 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 R.S.Mo.

Disputed Taxes

The Collector of the St. Charles 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 on August 8th, 2025

STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
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 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