



STATE TAX COMMISSION OF MISSOURI

SUZANNE CRONIN,)	Appeal No. 23-10766
Complaint,)	
v.)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI)	
Respondent.)	

DECISION AND ORDER UPON APPLICATION FOR REVIEW AFFIRMING DECISION AND ORDER OF HEARING OFFICER

On June 4, 2025, Complainant filed an Application for Review of a Decision and Order issued on May 16, 2025 pertaining to property classified as residential. Complainant alleged overvaluation and further alleged that the true value in money of the subject property on January 1, 2023 was \$200,000. Following an evidentiary hearing on May 6, 2025, the Hearing Officer found that the Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation and affirmed the assessment of the Board of Equalization, which found the value of the property to be \$213,900.

Complainant did not appear at the evidentiary hearing. Respondent appeared and submitted evidence. In her Application for Review, Complainant explained that she did not scroll over to find the date and time of the hearing. Complainant requests a rehearing pursuant to Application for Review. With her Application, Complainant submitted a bid for kitchen cabinets and counters which Complainant says are not standard size and would require customization. The amount of the bid was \$5,911.

The Commission has jurisdiction in this matter to correct any assessment which is shown to be unlawful, unfair, improper, arbitrary, or capricious. Article X, Section 14, Mo. Const. of 1945; Sections 138.430, 138.431, 138.431.4¹. Upon Application for Review, the Commission may affirm, modify, reverse, or set aside the decision and order of the Hearing Officer on the basis of the evidence previously submitted, may take additional evidence, or may remand the matter to the Hearing Officer with directions. Section 138.432 RSMo.

The Commission has reviewed the Decision and Order of the Hearing Officer which is attached hereto and incorporated by reference. The Commission adopts as its own all findings of fact and conclusions of law of the Hearing Officer. The Commission does not find a reasonable basis for taking additional evidence as requested by Complainant for two reasons: First, Complainant has not shown good cause for failing to appear and to present her evidence at the evidentiary hearing; and, Second, Complainant's proposed evidence, a bid for \$5,911 for kitchen remodeling, without more, does not constitute substantial and persuasive evidence of overvaluation of the overall property. This is especially true in St. Louis County where the Assessor has information that is readily available with respect to recent sales of comparable residential properties.

CONCLUSION AND ORDER

The decision of the Hearing Officer determining the true value in money of the subject property on January 1, 2023 to be \$213,900 is affirmed.

Judicial review of this Order may be had in the manner provided in Sections 138.432 and 536.100 to 536.140 RSMo within 30 days of the mailing date set forth in the Certificate

¹ All statutory citations are to the RSMo. 2000, as amended, unless otherwise indicated.

of Service for this Order.

If judicial review of this decision is made, any protested taxes presently in an escrow account in accordance with this appeal shall be held pending the final decision of the courts unless disbursed pursuant to Section 139.031.8 RSMo.

If no judicial review is made within thirty days, this decision and order is deemed final and the Collector, as well as the collectors of all affected political subdivisions therein, shall disburse the protested taxes presently in an escrow account in accord with the decision on the underlying assessment in this appeal.

SO ORDERED August 21st, 2025.

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

Certificate of Service

I hereby certify that a copy of the foregoing has been sent electronically or mailed postage prepaid August 22nd, 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



STATE TAX COMMISSION OF MISSOURI

SUZANNE JEAN CRONIN,) Appeal No. 23-10766
) Parcel/locator No: 21K330434
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) Complainant(s),
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)
) v.
)
)
) JAKE ZIMMERMAN, ASSESSOR,
)
) ST. LOUIS COUNTY, MISSOURI,
)
) Respondent.

DECISION AND ORDER

Suzanne Jean Cronin (Complainant) appeals the St. Louis County Board of Equalization's (BOE) decision finding the true value in money (TVM) of the subject residential property on January 1, 2023, was \$213,900. Complainant alleges overvaluation and asserted in Complainant's Complaint for Review that the TVM as of that date was \$200,000. Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation. The assessment of the BOE is affirmed.²

Facts

The evidentiary hearing was scheduled for May 6, 2025, at 4:00 P.M. via Webex

²Complainant 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.

pursuant to an Order issued by the of the Senior Hearing Officer on April 11, 2025. Respondent timely appeared at the evidentiary hearing and through counsel Kevin Wyatt. At the hearing, Respondent offered Exhibit 1, the October 17, 2023, Findings and Notice of Decision for the subject property listing the appraised value by the Respondent and the BOE for 2023. Exhibit 1 was admitted.

Complainant did not appear. Complainant did not seek a continuance or otherwise communicate any intent to proceed with the appeal.

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.³

CONCLUSION AND ORDER

The assessment made by the BOE is affirmed. The TVM of the subject property as of January 1, 2023, is \$213,900, classified as residential property.

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

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).

"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 May 13th, 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 May 16th, 2025.

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy Ingle
Legal Assistant