



# STATE TAX COMMISSION OF MISSOURI

LINDA J. BRENNER,	)	
	)	
Complainant,	)	
	)	Appeal No. 23-110140
v.	)	Parcel No. 16P421311
	)	
JAKE ZIMMERMAN, ASSESSOR,	)	
ST. LOUIS COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

## DECISION AND ORDER

Linda J. Brenner, (Complainant), appeals the St. Louis County Board of Equalization's decision valuing the subject residential property at \$167,100 as of January 1, 2023. Complainant alleges overvaluation and asserts the true value in money (TVM) of the subject property as \$152,900 as of January 1, 2023. The BOE decision is affirmed.<sup>1</sup>

The evidentiary hearing was held on August 7, 2025, via Webex. Complainant appeared pro se. Respondent was represented by counsel, Kevin Wyatt. The appeal was heard and decided by Senior Hearing Officer Todd D. Wilson.

## FINDINGS OF FACT

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<sup>1</sup> 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.

**1. The Subject Property.** The subject residential property is a 1,050 square foot, 2 bedroom, 2 bath, condominium unit. The unit was built in 1997 and is one of approximately 99 units in the complex.

**2. Assessment and Valuation.** Respondent determined that the subject property's value as of January 1, 2023, was \$167,100. The BOE determined the subject property's appraised value as of January 1, 2023, was \$167,100.

**3. Complainant's Evidence.** Complainant had not sent any Exhibits but requested time to send an Exhibit after the hearing. Respondent did not object. On August 7, 2025 via email, Complainant sent six pages of comparisons of Assessment and Tax of some of the units in the complex; this was marked as Exhibit A and received. Exhibit A did not contain any information regarding sales of units, only the assessed values of the units and the taxes paid.

Complainant explained that Exhibit A shows that her unit is valued and, therefore, taxed more than any other unit in the complex. Complainant stated that according to another lady in the complex, and her research, most of the units were valued at \$152,900, so that is what her unit should be valued as all the units are very similar.

**4. Respondent's Evidence.** Respondent introduced Exhibit 1, a copy of the Board of Equalization determination letter setting the TVM of the property at \$167,100. Exhibit 1 was admitted without objection.

**5. Value.** The TVM of the subject property as of January 1, 2023, was \$167,100.

## **CONCLUSIONS OF LAW**

**1. Assessment and Valuation.** Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Sections 137.115.1; 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). The TVM "is a function of [the property's] highest and best use[.]" *Snider*, 156 S.W.3d at 346. "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).

The TVM of a property is typically determined by the sales comparison approach, the income approach, or the cost approach. *Snider v. Casino Aztar/Aztar Missouri Gaming Corp.*, 156 S.W.3d at 346-48.

**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). "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).

**3. Complainant's Burden of Proof.** The taxpayer bears the burden of proof and must show by a preponderance of the evidence the property is 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").

Property owners are competent to testify to the reasonable fair market value of their property. *Cohen*, 251 S.W.3d at 348. However, if owner's testimony is based on "improper elements or an improper foundation[.]" it is not substantial and persuasive evidence rebutting the presumptively correct BOE value. *Id.* at 349.

#### **4. Complainant Did Not Produce Substantial and Persuasive Evidence of Overvaluation.**

Complainant proposes a value of \$152,900 for the property. This was derived from considering the value of other properties in the condominium complex as set by the Assessor. There was no information presented regarding sales of other properties. Complainant did not produce evidence supporting a comparable sales approach, income approach, or cost approach to value.

Neither Complainant's exhibit nor her testimony utilized the comparable sales approach, income approach, or cost approach to support her proposed value. Values set by the Assessor for other properties is not a proper basis for determining the TVM of the property. The lack of evidence relating to a recognized valuation method renders Complainant'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**

Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$167,100.

### **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 21, 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 22, 2025, to:

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

Stacy Ingle  
Legal Assistant