



STATE TAX COMMISSION OF MISSOURI

WEIRONG WANG,)	
)	
Complainant(s),)	
)	Appeal No. 23-11173
v.)	Parcel No. 18U210235
)	
JAKE ZIMMERMAN, ASSESSOR,)	
ST. LOUIS COUNTY, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

Weirong Wang (Complainant) appealed¹ 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 \$611,700. Complainant alleges overvaluation and proposes that the TVM of the subject as of that date was \$589,600. The BOE decision is affirmed. The TVM of the subject property on January 1, 2023, was \$611,700.

The evidentiary hearing was held on July 10, 2025, via Webex. Complainant appeared *pro se* and Respondent was represented by counsel Kevin Wyatt. The appeal was heard and decided by Senior Hearing Officer Benjamin Slawson.

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.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 17135 Surrey View Dr., Chesterfield, MO, Parcel No. 18U210235. The subject property consists of a four-bedroom, five-bathroom house built in 1987. The house has 3,895 square feet of living space.

2. Assessment and Valuation. Respondent determined the TVM of the subject property as of January 1, 2023, was \$611,700. The BOE independently determined the TVM of the subject property as of January 1, 2023, was \$611,700.

3. Complainant's Evidence.

Complainant submitted the following exhibits, all of which were admitted without objection:

Exhibit	Description
MLS Detail Sheets	MLS listing sheets from The Baird Team Realtor Team for 13 properties
Comparable Sales	CMA 1 Line (Landscape) comparable sales of Complainant
Comparable Sales Chart	MARIS Matrix for comparable sales in Complainant's subdivision

Complainant testified that his opinion of value is \$589,600 as the assessment date, January 1, 2024. He obtained this value by looking at the average rate of increase of the sales price median amounts for sales in his subdivision from 2020 to 2022 (Comparable Sales Chart exhibit) which he determined was about 10%. He then took the 2021 appraised

value of his property (\$536,000) and multiplied by 1.10 (10%) to get to \$589,600. Complainant offered an exhibit of 10 comparable sales he found as well as MLS Detail Sheets for those sales as well. Complainant obtained this information from a realtor who lives in his subdivision. Michael Wang, Complainant's son, also testified for Complainant. He has lived in the home and testified that since the last assessment valuation in 2021 there has not been any upgrades or improvements made to the subject property. He also testified that the basement in the subject is unfinished.

4. Respondent's Evidence. Respondent submitted Exhibit 1, consisting of the October 17, 2023, BOE decision letter for the subject property. Exhibit 1 shows the BOE valued the subject property at \$611,700 as of January 1, 2023. Exhibit 1 was admitted without objection.

5. Value. The TVM of the subject property as of January 1, 2023, was \$611,700.

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. 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.

Complainant did not produce substantial and persuasive evidence to support his \$589,600 opinion of value and claim of overvaluation.

With regard to the comparable sales which Complainant suggested were similar to the subject, Complainant provided no evidence concerning the conditions of that sale (whether it was an arm's length market sale, for example), nor did Complainant provide substantial and persuasive evidence of making market-based adjustments to the sales price to account for differing characteristics between that property and the subject. Complainant's comparable sales are not persuasive of Complainant's opinion of value, especially given that they all sales prices are over \$600,000 (with the maximum being \$685,000) but all have a smaller amount of square footage of living space than the subject (3,895 square feet).

Complainant's method of determining value (applying an average median sales price increase percentage in the subdivision over the previous few years to the 2021 assesment amount) is not an acceptable approach to value to determine the TVM of a residential property.

The comparable sales approach is the usual method used to determine the TVM of residential real 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). Complainant is neither a licensed appraiser nor did he provide an appraisal report from an independent appraiser determining value based on market-based adjustments to sales prices of comparable properties at the time of the assessment date.

To obtain a reduction in assessed valuation based upon an overvaluation, also called an improper or overassessment, or an arbitrary or capricious assessment, the Complainant must prove the true value in money of the subject property on the subject tax day. *Hermel, Inc. v. State Tax Commission*, 564 S.W.2d 888, 897 (Mo. banc 1978). Complainant has not proven that the TVM of the subject property is \$589,600 as of January 1, 2023. 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 alleged valuation is based on improper elements and therefore is speculative.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$611,700.

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 6, 2025.

Benjamin C. Slawson
Senior Hearing Officer
State Tax Commission

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