



STATE TAX COMMISSION OF MISSOURI

CHRIS BUHR,)	Appeal No. 23-20096
Complainant,)	
v.)	
MICHAEL DAUPHIN, ASSESSOR,)	
CITY OF ST. LOUIS, MISSOURI)	
Respondent.)	

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

On October 15, 2024, Complainant filed an Application for Review of a Decision and Order issued on September 20, 2024 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 September 9, 2024, 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 \$207,250.

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

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

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.

Complainant is the owner of the property located in the City of St. Louis at 6556 Tholozan Avenue, St. Louis, MO (“Subject Property”). The Subject Property is a single-family residence. (Ex. 1, p. 2). The building was built in 1939 and has 1,725 square feet of living area. (Ex. 1, p. 5).

At the evidentiary hearing, Respondent introduced an appraisal report prepared by Steve Hochthurn. (Ex. 1). Mr. Hochthurn testified that he is employed with the City of St. Louis as a residential appraiser and that he prepared the appraisal report in accordance with his qualifications. (Decision and Order, p.2). Mr. Hockthurn’s appraisal report indicated a 2023 assessed value of \$3,330 for the land and \$36,050 for the improvements, assessed at 19% residential, implying a market value of \$207,250. The Complainant did not introduce any exhibits at the hearing.

A review of the record confirms Complainant failed to carry his burden on his claim of overvaluation. On a claim for overvaluation, the Complainant must show the true value in money of the Subject Property on January 1, 2023, the effective tax day. *Foster v. Saline County*, STC. No. 19-85011, 2020 WL 2395034, at *3 (May 6, 2020) (citing *Hermel, Inc. v. State Tax Comm’n*, 564 S.W.2d 888, 897 (Mo. 1978)). As stated on page 2 of the Decision and Order, Complainant introduced no exhibits or other evidence at the evidentiary hearing—

aside from a statement that the Subject Property was overvalued and that he valued the Subject Property at \$200,000 based upon the house's age and needed repairs. (Decision and Order, p.2). It was proper for the Hearing Officer to find Complainant failed to carry his burden to prove overvaluation.

Complainant contends in his Application for Review letter to the Commission that the TVM of the Subject Property should be no higher than \$200,000. However, Complainant did not produce an appraisal or other substantial evidence in support of his opinion of value at the evidentiary hearing. (STC 23-20096 Decision and Order, p. 2). The taxpayer in an appeal bears the burden of proof. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003); *St. Louis BOA Plaza LLC v. Dauphin*, STC Nos. 19-20160 to 20162, at p. 7.

“For purposes of levying property taxes, the value of real property is typically determined using one or more of three generally accepted approaches.” *Snider v. Casino Aztar/Aztar Missouri Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005). The three generally accepted approaches are the cost approach, the income approach, and the comparable sales approach. *Id.* at 346-48. Complainant has not provided evidence relying on any of the generally accepted valuation approaches. The Commission 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.” *St. Louis BOA Plaza LLC*, STC Nos. 19-20160 to 20162, at p. 8; see also *Snider*, 156 S.W.3d at 348.

Neither has Complainant shown that the Hearing Officer acted in an erroneous,

arbitrary, capricious, or unreasonable manner, or that he abused his discretion as the trier of fact and concluder of law regarding the admissibility of Respondent's valuation evidence and testimony.

In connection with the Application for Review, Complainant seeks to introduce new evidence into the record. However, Complainant's new evidence post-dates January 1, 2023. Further, a party is generally not allowed to introduce new evidence regarding the condition of the Subject Property that is not relevant or, if deemed relevant, could have been presented at the evidentiary hearing. See *Crown Center Hotel Complex v. Boley*, STC No. 92-32757, 1994 WL 641982, at *3 (Nov. 4, 1994) (declining to reopen the record to allow Complainant to present additional evidence which could have been presented at the evidentiary hearing). Complainant does not argue in his Application for Review that these documents were unavailable at the time of the hearing, or other good cause for reopening the record.

Even if Complainant's repair bids were admitted as evidence, the amount of these bids (\$12,790) is not the type of substantial evidence that is likely to override Respondent's credible appraisal evidence. Admission of the evidence would be unlikely to change the outcome of this appeal.

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 207,250 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 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 of the City of St. Louis, 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 22, 2025, to: Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and City Collector.

Stacy M. Ingle
Legal Assistant



STATE TAX COMMISSION OF MISSOURI

CHRIS BUHR,)	
)	
Complainant,)	
)	Appeal No. 23-20096
v.)	Parcel No. 59839080000
)	
MICHAEL DAUPHIN, ASSESSOR,)	
CITY OF ST. LOUIS, MISSOURI,)	
)	
Respondent.)	

DECISION AND ORDER

Chris Buhr (Complainant) appeals the City of St. Louis Board of Equalization's decision valuing the subject residential property at \$207,250 as of January 1, 2023. Complainant alleges overvaluation and asserts the true value in money (TVM) of the subject property as \$200,000 as of January 1, 2023. The BOE decision is affirmed.²

The evidentiary hearing was held on September 9, 2024, via Webex. Complainant appeared pro se. Respondent was represented by counsel, Nick Morrow. The appeal was heard and decided by Senior Hearing Officer Todd D. Wilson.

FINDINGS OF FACT

1. The Subject Property. The subject residential property consists of a lot with dimensions of 35' x 125' improved with a single family home located at 6556 Tholozan Ave, St. Louis, Missouri.

² 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.

The house is approximately 84 years old and has 1,725 square feet of above grade living space over a full, unfinished basement.

2. Assessment and Valuation. Respondent determined that the subject property's value as of January 1, 2023, was \$207,250 with an assessed value of \$39,380. The BOE determined the subject property's Fair Market value as of January 1, 2023, was \$207,250 with an assessed value of \$39,380.

3. Complainant's Evidence. Complainant introduced no Exhibits or other evidence. Complainant made a statement that the property was overvalued and that he valued the property at \$200,000 based upon the age of the house and the work that needed to be done to it.

4. Respondent's Evidence. Respondent introduced Exhibit 1, an Appraisal Report prepared by Steve Hochthurn, an employee of the City of St. Louis as a residential appraiser. Mr. Hochthurn testified that he had prepared the Appraisal Report in accordance with his experience and training. Mr. Hochthurn testified that in accordance with his training, experience and guidelines of the appraisal industry, he arrived at a fair market value of the property of \$248,000. Respondent clarified that the value that Respondent is seeking is the original fair market value of \$207,250 and is not seeking to increase the fair market value in accordance with the appraisal report. Exhibit 1 was admitted without objection.

5. Value. The TVM of the subject property as of January 1, 2023, was \$207,250.

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 \$200,000 for the property. This was derived from considering the age and deferred maintenance of the property. Complainant did not produce substantial and persuasive evidence rebutting the presumptively correct BOE value. Complainant did not produce evidence supporting a comparable sales approach, income approach, or cost approach to value, simply stating that in his opinion, the value was too high. 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 \$207,250.

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 the City of St. Louis, 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 September 20, 2024.
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 September 20, 2024, to:

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

Stacy Ingle
Legal Assistant