STATE TAX COMMISSION OF MISSOURI

MICHAEL T FALKNER, SR., Complainant, v. JAKE ZIMMERMAN, ASSESSOR, ST. LOUIS COUNTY, MISSOURI, Respondent.	Appeal Nos. 23-10109 & 23-10110 Parcel Nos. 29Y540077 & 29Y530067

DECISION AND ORDER

Michael T. Falkner, Sr., (Complainant) appeals the St. Louis County Board of Equalization's decision classifying the subject properties as residential, and the valuation of the properties. The St. Louis County Assessor determined the true value in money (TVM) of the properties to be $16,700 and $2,800, respectively. The BOE independently determined the TVM of the properties to be $16,700 and $2,800, respectively as of January 1, 2023. Complainant maintains that the properties have no value, but that a nominal value of $500 each would be acceptable. The BOE decision is affirmed.[1]

The evidentiary hearing was held on September 10, 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.

[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 property in appeal 23-10109 consists of 7.51 acres in St. Louis County, Missouri. The subject property in appeal 23-10110 consists of 1.20 acres in St. Louis County, Missouri. Complainant stated that the properties are within the city limits of the City of Wildwood. The properties are adjacent to the tract on which Complainant's residence is located. Complainant believes that the tracts should be agricultural rather than residential and assigned minimal value.

2. Assessment and Valuation. Respondent determined that the subject properties are residential and valued the property accordingly as of January 1, 2023. This resulted in a TVM of the properties at $16,700 and $2,800, respectively, as of January 1, 2023. The BOE confirmed the determination of the Assessor a TVM of $16,700 and $2,800, respectively, as of January 1, 2023.

3. Complainant's Evidence. Complainant introduced the following Exhibits:

Exhibit	**Description**
A	2017 BOE decisions for both properties
B	2019 BOE decisions for both properties
C	Excerpts from St. Louis County Code of Ordinances

Respondent objected to Exhibits A & B for relevance. Exhibits A & B were received over objection and will be given the weight due. Exhibit C was offered after the hearing by agreement of the parties and is received without objection. Complainant further had a demonstrative exhibit on his screen which he shared, showing the extent of the FEMA flood zone map on the properties. Complainant stated that Exhibits A & B are relevant in that the BOE upon closer consideration in 2017 and 2019 determined that the properties were waste land and of little value. Complainant stated that he has 29 years of experience buying, building and developing properties in and around St. Louis. Complainant stated that the two pieces of property are unbuildable as they are in the floodway and the County ordinance prohibits building on it, specifically St. Louis County Ordinance 1003.101(12) which states: “All development or use of the Floodway is prohibited involving any encroachment, including fill, new construction or material improvement of any existing structure. . .” Complainant further stated that the parcels are within the city limits of the City of Wildwood and the City of Wildwood has a setback from the road of 50’, which would encompass the only part of the larger tract that is not in the Floodway. Complainant admitted that there are no crops growing on the land and there is no other agricultural use of the land.

4. Respondent's Evidence. Respondent offered Exhibits 1 & 2 for each of the appeals which were received without objection. Exhibit 1 was the 2023 BOE decision and Exhibit 2 was the Public Record Card for each of the two properties. Respondent called Robert Sherman to testify. Mr. Sherman is employed as a Senior Staff Appraiser for the St. Louis County Assessor’s Office. Mr. Sherman testified that the Floodplain was taken into consideration in valuing the properties. He stated that even waste land has value as it can be used as a buffer zone.

5. Classification and Value. The properties are determined to be residential with the TVM of $16,700 and $2,800, respectively as of January 1, 2023.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Agricultural real property is assessed at 12% of its TVM as of January 1 of each odd-numbered year. Section 137.115.5(1)(b). 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 misclassified or 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." *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 Misclassification.

Section 137.016(2) states that all real property used for agricultural purposes and devoted primarily to the raising and harvesting of crops; . . . is to be classified as agricultural land. Section 137.016.5 sets out a list of eight factors to be considered if a determination of classification cannot be made under the definitions in Section 1 of the statute. Complainant produced no evidence of any agricultural use of the properties, therefore, the eight factors have to be considered. The location of the property, size of the property and zoning of the property all favor classification as residential. The only factor that favors agricultural use is the legal restrictions on the use of such property, however, this would also limit the agricultural uses possible on the property. The properties are residential.

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

Complainant showed that the tracts were in the Floodplain/floodway. County Ordinance prohibits the development of the properties as they are in the floodplain/floodway. Mr. Sherman testified that the properties being in the floodplain/floodway was taken into consideration when valuing the properties and that the properties have value as a buffer zone. Complainant did not present evidence supporting a comparable sales approach, income approach or cost approach to value. Complainant stated that the properties were simply of little or no value as they are unbuildable. Neither Complainants' exhibits nor testimony utilized the comparable sales approach, income approach, or cost approach to support a proposed value. 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 misclassification or overvaluation. The BOE decision is affirmed. The TVM of the subject properties are $16,700 for Appeal 23-10109, and $2,800 for Appeal 23-10110, as of January 1, 2023.

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 October 15th, 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 October 17th, 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