STATE TAX COMMISSION OF MISSOURI

DION & PHILIP VANBILJON,	)	Appeal No. 23-10118
	)	Parcel No. 25X630043
Complainant(s),	)	
	)	
v.	)	
	)	
JAKE ZIMMERMAN, ASSESSOR, ST. LOUIS COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

DECISION AND ORDER

Dion and Philip Vanbiljon (Complainant) appeal 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 $585,500. Complainant alleges overvaluation and claims that the TVM as of that date was lower than $585,000 without providing a specific amount.[1] Complainant did not produce substantial and persuasive evidence of overvaluation. The BOE decision is affirmed. The TVM of the subject property on January 1, 2023, was $585,500.

[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.

The evidentiary hearing was held on February 5, 2025, via Webex. Complainant appeared *pro se* Webex. Respondent Jake Zimmerman, Assessor, St. Louis County, Missouri, was represented by counsel, Tim Bowe who appeared via Webex. The appeal was heard and decided by Senior Hearing Officer Samuel Knapper.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 18336 Woodland Meadows, Glencoe, Missouri with a Parcel ID of 25X630043.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was $685,600. The BOE independently determined the TVM of the subject property as of January 1, 2023, was $585,500.

3. Complainant's Evidence. Complainant introduced the following Exhibit which was admitted without objection. It is described as follows:

Label	Description
A	Deck Repair Estimate

Complainant, through Dion Vanbiljon, testified that her opinion of value as of January 1, 2023, for the subject property was lower than $585,000. Complainant testified that she believes that the Assessor overvalued her property because of a significant issue with the deck and that the rate of increase of the assessment on the subject property is higher when compared to neighboring properties.

Complainant testified that the deck needs immediate repair or replacement. Complainant submitted *Exhibit A* which contains three estimates for deck replacements and one estimate for a deck repair. The estimates for replacement were $91,680.00, $122,995.00, and $123,750.00. The estimate to repair the deck was $1,862.00. Complainant also testified that the deck is cantilevered, meaning that the supports for the deck run into the house. Complainant also testified that she did not understand how the TVM was calculated or how the increase could be supported when some of the nearby properties did not increase in a similar manner.

Upon cross examination the Complainant was not sure if she informed the BOE about the deck issue. Complainant also testified that a county representative delivered notice of the increase of the subject property's assessment and that she received notice of the BOE's reduction of the TVM of the subject property.

4. Respondent's Evidence. Respondent introduced Exhibit 1, the BOE's October 17, 2023, Decision Letter. Complainant did not object. Respondent's Exhibit 1 was admitted into evidence.

5. Value. The TVM of the subject property as of January 1, 2023, was $585,500.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Pursuant to Article X, Sections 4(a) and 4(b), Mo. Const. of 1945 real property and tangible personal property is assessed at its value or such percentage of its value as may be fixed by law for each class and for each subclass. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. 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 rebutting the presumptively correct BOE value. Complainant did not produce substantial and persuasive evidence to support her opinion of value being lower than $585,000 for the subject property as of January 1, 2023. Complainant did not produce evidence comprising of a comparable sales approach, income approach, or cost approach to value.

The comparable sales approach is typically used to value residential properties improved with a single-family home. "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 testified about a condition issue for the subject property and the needed replacement or repairs for the deck on the property. Pictures of the subject were submitted

by Complainant evidencing the issue with the deck. Complainant also introduced estimates from contractors to perform replacement or repairs to the deck. However, Complainant offered no professional analysis completed by someone trained to analyze such condition issues and to show the deleterious effect that the deck had on the property on the assessment date, January 1, 2023. Complainant testified that she did not remember if she presented these issues to the BOE. The BOE reduced the TVM to $585,500 from the Assessor's original $685,600, which tends to show that the BOE did take the condition of the deck into consideration when reaching its value. The Complainant also compared assessments of neighboring properties to establish that a lower TVM should be assigned to the subject property. However, comparative assessments are not a legally recognized means of establishing the TVM of property in Missouri. Furthermore, even if such a method was recognized the Complainant did not provide any specific comparative assessments for consideration.

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

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was $585,500.

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 15, 2025.
STATE TAX COMMISSION OF MISSOURI

Samuel Knapper
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 M. Ingle
Legal Assistant