STATE TAX COMMISSION OF MISSOURI

EDWIN VAN NORDEN,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 23-10420
v.	)	Parcel No. 18L640226
	)	
JAKE ZIMMERMAN, ASSESSOR, ST. LOUIS COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

DECISION AND ORDER

Edwin Van Norden (Complainant) appeals 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 $357,100. Complainant alleges overvaluation and claims that the TVM as of that date was $311,200.[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 $357,100.

[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 April 3, 2025, via Webex. Complainant appeared *pro se*. Respondent Jake Zimmerman, Assessor, St. Louis County, Missouri, was represented by counsel, Kevin Wyatt. The case 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 8733 Washington Ave., St. Louis, Missouri.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was $357,100. The BOE also determined the TVM of the subject property as of January 1, 2023, was $357,100.

3. Complainant's Evidence. Complainant introduced the following Exhibits which were admitted without objection:

Exhibit	Description
A	Comparable sales data Complainant researched and collected on the County website
B	Pdf of a table created by the Complainant containing basis of proposed valuation

Complainant testified that his opinion of value as of January 1, 2023, for the subject property is $311,200. Complainant testified that he believes that the BOE overvalued his property due to two main issues, both of which he presented to the BOE. First, Complainant testified that the values of his neighbor's properties increased at a lower rate

than his property. Second, Complainant asserted that there is no basis for an increase in the appraised value because he has made no improvements to the subject property.

The Complainant's opinion of value is based upon the average price per square foot of comparable sales he located on the county website. *See Exhibit A.* Complainant used three of the comparable sales relied upon by the county as well as two additional sales. *See Exhibit A.* Complainant then created a table with information from the five comparable sales and calculated a price per square foot of $209. Complainant then applied this value to the subject property for a proposed value of $311,200. Complainant presented these calculations to the BOE as well.

Upon cross examination Complainant testified that he is not a licensed appraiser, nor does he have any real educational background or professional training specifically in the field of appraisal.

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 $357,100.

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 to support his opinion of value of $311,200 for the subject property as of January 1, 2023.

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).

While Complainant offered a list of comparable sales which he believes are more determinative of the value of the subject property than those Respondent used, these sales are not persuasive evidence. Little information was provided by Complainant regarding the sale conditions of these properties in order for one to use them to accurately determine the value of the subject property. In addition, these sales are not persuasive evidence as no

adjustments are made to account for differences between the subject property and these other properties. Further, Complainant's calculation of an average sale price of the comparables per square foot to determine the fair market value of the subject property is not a generally accepted approach to value property.

Complainant also feels that the subject property should be valued lower due to the value of neighboring properties and the lack of improvements to the subject property. The determination of the TVM of residential property relies upon many specific factors that are unique to a property and the real estate market. The assertions presented by the Complainant are too vague because there is no specific comparison of the conditions of the relevant properties with a corresponding analysis of how such conditions impact their unique value on the real estate market.

Even if Complainant had rebutted the presumption of correct valuation by the BOE, Complainant has not proven that the TVM of the subject property is $311,200 as of January 1, 2023. While a property owner's opinion of value is generally admissible, the opinion lacks "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 did not produce substantial and persuasive evidence showing that the subject property was overvalued. Therefore, Complainant's evidence does not provide the necessary foundation and elements to support his overvaluation claim. Because the STC

"cannot base its decision on opinion evidence that fails to consider information that should have been considered" under a recognized approach to value, *Snider*, 156 S.W.3d at 348, the BOE decision is affirmed.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was $357,100.

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 October 30, 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 31, 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