STATE TAX COMMISSION OF MISSOURI

EDGAR CATHERS,	)	Appeal No. 23-11233 through 23-11246
	)	Parcel/locator No: See Appendix A
	)	
	)	
	)	
Complainant(s),	)	
	)	
v.	)	
	)	
JAKE ZIMMERMAN, ASSESSOR,	)	
ST. LOUIS COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Edgar Cathers[1] (Complainant) appeals the St. Louis County Board of Equalization's (BOE) findings of the true value in money (TVM) the subject properties described below as of January 1, 2023. Complainant alleged overvaluation in each appeal. Complainant did not produce substantial and persuasive evidence to support the asserted claims of overvaluation. The decisions of the BOE are affirmed.[2]

[1] Respondent noted at the hearing that for appeal No. 23-11243 (Parcel ID 30L240291), the owner of record as of the date of the hearing is ECE, Inc., an entity requiring counsel to represent it at any evidentiary hearing.

[2] Complainant timely filed a complaint for review of assessment for each appeal. The State Tax Commission (STC) has authority to hear and decide Complainant's appeals. Mo. Const. art. X, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Facts

1. Assessment and Valuation. Respondent's appraised values for the subject properties as of January 1, 2023, and the BOE's independent determinations of value are as follows:

Appeal	Parcel	Respondent's Assessment	BOE Decision
23-11233	27G120371	$107,400	$107,400
23-11241	28G431012	$35,400	$35,400
23-11243	30L240291	$215,200	$215,200
23-11246	13E440162	$70,200	$53,300

2. Hearing. The evidentiary hearing for all appeals was scheduled for July 3, 2025, at 4:00 P.M. via Webex pursuant to an Order issued by the of the Senior Hearing Officer on April 18, 2025. The Hearing was held on July 3, 2025, at 4:00 P.M. via Webex as scheduled.

Respondent timely appeared at the evidentiary hearing and through counsel Kevin Wyatt. At the hearing, Respondent offered Exhibit 1 for each respective appeal, the October 17, 2023, Findings and Notice of Decision for the subject properties listing the appraised value by the Respondent and the BOE for 2023. Exhibit 1 for each appeal was admitted.

Complainant did not appear. Complainant did not seek another continuance or

otherwise communicate any intent to proceed with the appeal. For future reference, Complainant is cautioned that whenever property is held in an LLC or a corporation, the entity must be represented by counsel.

Complainant Did Not Prove Overvaluation

The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the properties were overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). Complainant did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the overvaluation claim in each of the appeals. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof in each appeal. [3]

CONCLUSION AND ORDER

The decisions of the BOE are affirmed. The TVMs of the subject properties as of January 1, 2023, are as follows:

Appeal	**Parcel**	**TVM**
23-11233	27G120371	$107,400
23-11241	28G431012	$35,400
23-11243	30L240291	$215,200
23-11246	13E440162	$53,300

[3] For over 150 years, Missouri law has recognized the self-evident proposition that "if there be no evidence sufficient in law to make a prima facie case on this issue, plaintiff cannot be entitled to recover." *Callahan v. Warne*, 40 Mo. 131, 135 (Mo. 1867).

Application for Review

A party may file with the STC 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, 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, as well as 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 said 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

Benjamin C. Slawson
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.

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

Stacy Ingle
Legal Assistant

Appendix A

Appeal	**Parcel**
23-11233	27G120371
23-11241	28G431012
23-11243	30L240291
23-11246	13E440162