



STATE TAX COMMISSION OF MISSOURI

BAHA ALAK,) Appeal No. 23-10626
) Parcel No. 23P140577
Complainant(s),)
)
v.)
)
JAKE ZIMMERMAN, ASSESSOR,)
ST. LOUIS COUNTY, MISSOURI,)
)
Respondent.)

DECISION AND ORDER

Baha Alak (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 \$824,200. Complainant alleges overvaluation and claims that the TVM as of that date was \$750,000.¹ 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 \$824,200.

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 23, 2025, via Webex. Complainant appeared *pro se* via Webex. Respondent Jake Zimmerman, Assessor, St. Louis County, Missouri, was represented by counsel, Kevin Wyatt, who appeared via Webex. The appeal was heard and decided by Hearing Officer Samuel Knapper.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 508 Dietrich Rd., St. Louis County, Missouri with a Parcel ID of 23P140577.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$824,200. The BOE independently determined the TVM of the subject property as of January 1, 2023, was \$824,200.

3. Complainant's Evidence. Complainant testified that his opinion of value as of January 1, 2023, for the subject property is \$750,000. Complainant testified that he believes that the Assessor overvalued his property because of the several condition issues with the subject property and based upon research he performed regarding the sales of other properties.

The condition issues to which the Complainant testified include but are not limited to: (1) the house is located on a steep hill, (2) the house is located on a busy street, (3) the depreciation of the house, (4) debris and rainwater from neighboring lots collecting on the subject property, (5) structural issues with the retaining wall, (6) dated appliances from 2000, (7) ripped wallpaper, and (8) rotten windows and doors in need of replacement.

Complainant also provided six comparable sales on properties he claims are more appropriate for comparison purposes in assessing the value his property. The properties were: (1) 516 Dietrich Rd., (2) 377 Dietrich Rd., (3) 256 Dietrich Rd., (4) 248 Dietrich Rd., (5) 1311 Dietrich Oaks Dr. and (6) 1455 Dietrich Oaks Dr. Complainant testified that these properties are more like the size of his house, the size of his lot, and located closer his property. Complainant testified as to the date and amount of the transactions. Complainant then calculated his proposed TVM by averaging the price per square foot of these sales and applying it to his property's square footage.

Upon cross examination Complainant testified that he has not received training or certification as an appraiser in Missouri. Complainant testified that he paid a realtor to gain access to properties sold prior to 2023. Complainant then searched for sales that were similar in size of the house, size of the lot, year of construction and similar amounts of bedrooms and bathrooms. Complainant then compared the price per square foot of each property; however, he did not make any adjustments to the properties. Complainant did not present the comparable sales to the BOE because he had not performed the research prior to that hearing. Complainant testified that he realized the need for the research after he could not agree to the BOE's valuation of his 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.

Respondent called Tom Keevan (Mr. Keevan) to testify regarding the subject property's value. Mr. Keevan testified that he has been employed by the Saint Louis

County Assessor's Office for two and a half years and has been a Missouri licensed appraiser for forty-one years. He further testified that the Respondent's valuation made adjustments for the subject property's location when calculating its TVM. Mr. Keevan also testified that he would not have used the comparable sales selected by the Complainant because they are all significantly smaller due to not accounting for the square footage of the other properties' finished basements.

Upon cross examination Mr. Keevan testified that the value of below grade square footage is less than above grade square footage. Mr. Keevan testified that price per square foot does not provide accurate assessments because it does not account for garages, fireplaces, or pools. Mr. Keevan testified that price per square foot can be a useful tool for other purposes, but it is not helpful in calculating the TVM of property. Mr. Keevan also testified that the location of the comparable sales used by the Respondent were either two blocks, four blocks, five blocks, or 1.6 miles away from the subject property and within the same neighborhood. Mr. Keevan also testified that the ages of the Respondent's comparable sales were not a legitimate basis to adjust the TVM because they were eight years older, the same age, or two to six years newer than the subject property.

5. Value. The TVM of the subject property as of January 1, 2023, was \$824,200.

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 his opinion of value of \$750,000 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 provided testimony regarding several condition issues for the subject and the needed updates for the property. Complainant claims the conditions (e.g. steep lot, debris and rainwater collection point, torn wallpaper, dated appliances, etc.) lessen the value of his property; however, Complainant offered no professional analysis completed by someone trained to analyze such condition issues and calculate the negative impact they had on the property's TVM as of January 1, 2023, the assessment date.

Complainant also offered alternative comparable sales to calculate the value of his property. This argument is also without merit because no adjustments were made to the alternative comparable sales when calculating the TVM of the subject property. Additionally, Complainant's proposed TVM of \$750,000 is based upon the average price per square foot of the comparable sales. While the price per square foot is a common statistic when generally evaluating real estate, it is not relied upon when assessing the TVM of comparable properties. Complainant did not meet the required burden of proof because he did not provide a valuation based upon comparable sales with market-based adjustments. Consequently, the Complainant's proof does not rebut the BOE's valuation.

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 \$824,200.

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 February 11, 2026.

STATE TAX COMMISSION OF MISSOURI

Samuel Knapper
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 February 13th, 2026, 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