



County Board of Equalization.

On August 26, 2025, Complainant sent an email explaining that she had gotten confused as to which of her appeals the August 20 hearing pertained to. The Decision and Order was dated September 17, 2025 and emailed on September 19, 2025. Complainant followed up her August 26 email with a formal Motion to Set Aside Decision and Application for Review on October 20, 2025. (October 19, 2025 was the 30<sup>th</sup> day following the date of notification or mailing of the Decision and Order, but October 19 fell on a Sunday.) The Application for Review was timely filed.

A supplemental hearing as authorized by Section 138.432 was scheduled for February 6, 2026, at 1:00 p.m. On February 6 at 12:58 p.m. (two minutes before the hearing), Complainant emailed a request for continuance. Her request was denied. The supplemental hearing was held on February 6, 2026 via Webex video conference. Complainant appeared at the hearing by calling in. Respondent was represented by counsel Kevin Wyatt. Complainant indicated that she could hear all parties to the Webex conference.

Respondent previously offered Exhibit 1 for each respective appeal consisting of Board of Equalization Findings and Notices of Decision for each subject property. These exhibits remain as part of the record on appeal. Complainant did not submit any exhibits for admission into evidence.

With respect to the subject residential property located at 1011 Boland Place, St. Louis County, Missouri 63117 (parcel no. 19J120149), the Commission takes official notice of the fact that the subject property is located just off of Clayton Road near Oak

Knoll Park and the intersection of Clayton Road and Big Bend Boulevard. It is located just south of the homes on Claverach Drive and Ridgemoor Drive – a very desirable and exclusive residential area of St. Louis County. It is located within the Clayton-Richmond Heights School District and is located a short drive from Washington University, Fontbonne University, Concordia Seminary, and the Clayton business district. In general, homes in this area have been appreciating substantially in value over the last few years.

Complainant testified that she doesn't know what comparable sales Respondent or the BOE relied on to determine a value of \$238,800. Complainant proposed a value of \$198,000. She based her opinion on the fact that the property needs updating. She also consulted what she considered to be comparable sales. Complainant testified that she is trained as a real estate broker. However, none of the comparable sales themselves were submitted into evidence.

With respect to the subject residential property located at 2120 Palatine Court, Fenton, Missouri 63026 (parcel no. 27P420660), the BOE determined a value of \$198,100. Again, Complainant testified that she doesn't know what comparable sales Respondent or the BOE relied on to determine a value. Complainant proposed a value of \$115,000 based upon the fact that the property sustained substantial damage to its roof, siding and other areas due to a gas explosion at the house next door in 2012. The subject property has not been repaired.

According to Complainant, the St. Louis County Assessor and BOE failed to give sufficient weight to the substantial damage to the property, telling her that because the explosion occurred in 2012, the event is no longer a factor in determining value as of

January, 2023. Even if Complainant is correct in this regard, the burden of proof is on Complainant to prove by a preponderance of the evidence what the proper valuation of the property should be. However, she offered no cogent explanation as to how she determined a proposed value of \$115,000.

## 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 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.

**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 values. Complainant did not produce substantial and persuasive evidence to support her opinions of value of the subject properties.

Although Complainant testified that the property on Boland Place needs upgrading and the property on Palatine Court has substantial damage, Complainant offered neither photos showing the condition of the properties nor any sort of professional analysis completed by someone trained to analyze such conditions and to show the deleterious effect

they had on the value of the properties (if any) on the assessment date, January 1, 2023.

The lack of evidence relating to any recognized valuation method renders Complainant's proposed values 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 properties and "the value that should have been placed on the property." *Tibbs*, 599 S.W.3d at 7.

### **CONCLUSION AND ORDER**

The decision of the Senior Hearing Officer determining the true value in money of the subject property on January 1, 2023 to be \$238,800 (appeal no. 23-112428, parcel no. 19J120149, located at 1011 Boland Place) is affirmed.

The decision of the Senior Hearing Officer determining the true value in money of the subject property on January 1, 2023 to be \$198,100 (appeal no. 23-112122, parcel no. 27P420660, located at 2120 Palatine Court) is affirmed.

Judicial review of this Order may be had in the manner provided in Sections 138.432 and 536.100 to 536.140 RSMo within 30 days of the mailing date set forth in the Certificate of Service for this Order.

If judicial review of this decision is made, any protested taxes presently in an escrow account in accordance with this appeal shall be held pending the final decision of the courts unless disbursed pursuant to Section 139.031.8 RSMo.

If no judicial review is made within thirty days, this decision and order is deemed final and the Collector, as well as the collectors of all affected political subdivisions therein,

shall disburse the protested taxes presently in an escrow account in accord with the decision on the underlying assessment in this appeal.

SO ORDERED April 14<sup>th</sup>, 2026.

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

**Certificate of Service**

I hereby certify that a copy of the foregoing has been sent electronically or mailed postage prepaid April 17<sup>th</sup>, 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



# STATE TAX COMMISSION OF MISSOURI

CAROLYNNE KIEFFER, ) Appeal No. 23-112428 & 23-112122  
 ) Parcel/locator No: 19J120149 & 27P420660  
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 Complainant(s), )  
 )  
 v. )  
 )  
 JAKE ZIMMERMAN, ASSESSOR, )  
 ST. LOUIS COUNTY, MISSOURI, )  
 Respondent. )

## DECISION AND ORDER

Carolynne Kieffer (appeals the St. Louis County Board of Equalization's (BOE) findings of the true value in money (TVM) the two subject properties as of January 1, 2023. For Parcel No. 19J120149, the BOE found the TVM to be \$238,800. For Parcel No. 27P420660, the BOE found the TVM to be \$198,100. Complainant alleged overvaluation in both appeals. Complainant did not produce substantial and persuasive evidence to support the asserted claims of overvaluation. The decisions of the BOE are affirmed.<sup>1</sup>

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<sup>1</sup>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.

## Facts

The evidentiary hearing was scheduled for August 20, 2025, at 3:00 P.M. via Webex pursuant to an Order originally issued by the of the Senior Hearing Officer on April 25, 2025.<sup>2</sup> Respondent timely appeared at the evidentiary hearing and through counsel Kevin Wyatt. At the hearing, Respondent offered Exhibit 1 for each respective appeal, the December 28, 2023, and October 17, 2023, Findings and Notice of Decision for each subject property listing the appraised value by the Respondent and the BOE for 2023. Exhibit 1 was admitted for each appeal.

Complainant did not appear. Complainant did not seek a continuance or otherwise communicate any intent to proceed with the appeals.<sup>3</sup>

### **Complainant Did Not Prove Overvaluation**

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). Complainant did not appear at the evidentiary hearing and produced no evidence admitted into the record to support the overvaluation claims. Complainant's failure to appear and to present any evidence necessarily means

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<sup>2</sup> The appeals had originally been scheduled for hearing July 8, 2025, via that Order. Pursuant to the Order, the Senior Hearing Officer granted Complainant's multiple unopposed requests for continuances (although the latter request was untimely and not prior to five days before hearing), and reset the appeals for hearing for July 24, 2025, and August 6, 2025, respectively, before setting the August 20, 2025, hearing date.

<sup>3</sup> Complainant did however confirm by email that she received the Hearing Notice for August 20, 2025, in an email dated August 6, 2025, at 1:01 P.M.

Complainant fails to meet Complainant's burden of proof. <sup>4</sup>

### **CONCLUSION AND ORDER**

The decisions of the BOE are affirmed. The TVMs of the subject property as of January 1, 2023, are \$238,800 for Parcel No. 19J120149 and be \$198,100 for Parcel No. 27P420660.

### **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

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<sup>4</sup> 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).

under the provisions of section 139.031.

SO ORDERED September 17, 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 September 19<sup>th</sup>, 2025.

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

Stacy M. Ingle  
Legal Assistant