



STATE TAX COMMISSION OF MISSOURI

GREGORY SCOTT HOUSKA,) Appeal No. 23-11366
Complainant(s),) Parcel ID: 23V220132
v.)
JAKE ZIMMERMAN, ASSESSOR,)
ST. LOUIS COUNTY, MISSOURI,)
Respondent.)

DECISION AND ORDER

Gregory Scott Houska (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 \$381,000.¹ 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 \$381,000.

The evidentiary hearing was held on February 3, 2026, via Webex. Complainant participated in the evidentiary hearing via Webex. Respondent Jake Zimmerman,

¹ Complainants timely filed a complaint for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainants' appeal. Mo. Const. art. X, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Assessor, St. Louis County, Missouri, was represented by counsel, Ellen Kelly. The case was heard and decided by Hearing Officer Samuel Knapper.

FINDINGS OF FACT

1. The Subject Property. The subject property is in St. Louis County, Missouri with Parcel number 23V220132.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$381,000. The BOE independently considered this matter and determined the TVM of the subject property as of January 1, 2023, was \$381,000.

3. Complainant's Evidence. Prior to commencing the evidentiary hearing, Complainant offered that the subject property was held by an LLC and did not retain an attorney for this matter. Complainant did not attend the evidentiary hearing.

4. Respondent's Evidence. Respondent did not submit any evidence; however, they did submit a motion to dismiss the morning of the evidentiary hearing upon two grounds. First, Respondent argued that the subject property was owned by an LLC and lacked legal representation. Second, Respondent argued that the appeal was untimely filed.

5. Value. The TVM of the subject property as of January 1, 2023, was \$381,000.

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 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. Complainants’ 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. Complainants Did Not Produce Substantial and Persuasive Evidence of Overvaluation. Complainant did not submit any evidence and did not prove overvaluation. Complainant did not retain legal counsel; consequently, there was no opportunity to submit evidence to support the overvaluation claim. Complainant's inability to present evidence necessarily means Complainant fails to meet the burden of proof.²

5. Property Held in an LLC Must Attain Legal Counsel. The subject property in this case is owned by an LLC; consequently, an attorney must represent the LLC's interests in this proceeding. Missouri law prohibits a person who is not an attorney from signing a Complaint for Review on behalf of a legal entity. To do so is to engage in the

² 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).

unauthorized practice of law. Missouri law defines the practice of law as follows:

484.010. Practice of the law and law business defined. – 1. The “practice of the law” is hereby defined to be and is the appearance as an advocate in a representative capacity or the drawing of papers, pleadings or documents or the performance of any act in such capacity in connection with proceedings pending or prospective before any court of record, commissioner, referee or any body, board, committee or commission constituted by law or having authority to settle controversies.

With respect to proceedings before the STC, 12 CSR 30-3.010 provides:

(2) On any appeal taken to the commission from the local board of equalization, a natural person may represent him/herself in the proceedings before the commission. The county assessor, but not a deputy, may represent his/her office in such proceedings. All others must appear through an attorney licensed to practice law in Missouri or in another jurisdiction. (A) Any person who signs a pleading or brief, or who enters an appearance at a hearing for an entity or another person, by an act expressly represents that s/he is authorized to so act and that s/he is a licensed attorney-at law in this state or his/her state of residence.

The STC website provides instructions for filing a Complaint for Review:

The taxpayer who is the owner of the property may sign the Complaint for Review of Assessment form unless the property is in the name of a legal entity or a trust. Missouri law requires that an attorney must sign the form on behalf of the taxpayer/owner if the taxpayer/owner is a legal entity (for example, a corporation, a LLC, a partnership) OR a trust, association, or estate. NO EXCEPTIONS.

Further, the Complaint for Review reads: “Only Attorney is required for all corporations, partnerships, other legal entities, and trusts.”

Many people title property in the name of a trust, limited liability company (LLC), corporation, limited partnership, or other legal entity for estate planning or tax purposes. There can be significant benefits to holding property in a legal entity. One of the consequences of doing so, however, is that an attorney must represent the legal entity in any legal proceedings, including those before the STC. This is true even if the legal entity is 100% owned by one person or by a husband and wife.

Additionally, the Complainant presented no evidence; therefore, they failed to meet the requisite burden of proof despite the prohibition of self-representation in this proceeding.

CONCLUSION AND ORDER

The BOE decision is affirmed. The TVM of the subject property as of January 1, 2023, was \$381,000.

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 June 3, 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 June 5th, 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