



# STATE TAX COMMISSION OF MISSOURI

PHILLIP N. DOVEIKIS, )  
 ) Appeal No. 23-19850  
 ) Parcel No. 23R111081  
 Complainant(s), )  
 )  
 v. )  
 )  
 JAKE ZIMMERMAN, ASSESSOR, )  
 ST. LOUIS COUNTY, MISSOURI, )  
 )  
 Respondent. )

## DECISION AND ORDER

Phillip N. Dovekis (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 \$548,000. Complainant alleges overvaluation and testified that his opinion of value as of that date was \$511,430.<sup>1</sup> 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 \$548,000.

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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.

The evidentiary hearing was held on June 25, 2025, via Webex. Complainant appeared *pro se* via phone. 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 Senior Hearing Officer Benjamin C. Slawson.

## **FINDINGS OF FACT**

**1. The Subject Property.** The subject residential real property is located at 310 Tall Timber Meadows Dr., St. Louis County, Missouri with a Parcel ID of 23R111081. The subject property consists of a 0.39 residential lot and a single-family one-story ranch home. The house has 2,458 square feet of living space with nine rooms, including three bedrooms and two and a half bathrooms. The home is in average condition.

**2. Assessment and Valuation.** Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$561,600. The BOE also independently determined the TVM of the subject property as of January 1, 2023, was \$548,000.

**3. Complainant's Evidence.** Complainant submitted a binder of Exhibits comprising of three sections and was designated at hearing as Exhibit A. Exhibit A included Complainant's arguments for overvaluation, pictures of the subject, history of assessment values for the subject, and emails between Complainant and County representatives. Complainant also submitted an email Exhibit (Exhibit 44-RR) as a response to Respondent's appraisal exhibit. Both Exhibits were admitted without objection from Respondent.

Complainant testified that his opinion of value as of January 1, 2023, for the subject property is \$511,430. In Exhibit A (Section 1, p. 39), Complainant calculated this opinion of value by taking the prior appraised value in 2021-2022 (\$507,800) and multiplying it by 1.00715 to match the last increased assessment of the subject from 2019 to 2021.<sup>2</sup>

In his testimony and in Exhibit A, Complainant described several negative features of the subject which he believes Respondent did not take into account in the 2023 valuation. These include but are not limited to an unfinished basement, undesirable corner lot location within the subdivision with streets on three sides, utility boxes located on the subject, noise pollution, less privacy than surrounding homes with sidewalks on several sides of the lot, and unsightly views of neighbors' personal property and unkempt condition of home across the street.

Complainant also took issue with the market-based adjustments Respondent made for differing characteristics of comparable sale properties. For example, Complainant believes the downward value adjustments made to 415 Mark Wesley, a comparable sold for \$560,000, are unfair given that in his opinion that property has a superior deck, patio, atrium, and other features. Complainant took issue with most of Respondent's comparables and believes it leads to unfair valuation of the subject given that other properties have more desirable features and amenities. Complainant presented his own comparable sales to the BOE and stated that the hearing officers unjustly threw out the two comparables that were \$100,000 lower. Complainant also took issue with the comparables Respondent used in his

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<sup>2</sup> Exhibit A, p. 30 (MM).

appraisal, Exhibit 2, and the market-based adjustments Respondent's witness made to those comparables. On cross examination, Complainant stated that he works in insurance, studied real estate, but is not a licensed appraiser.

**4. Respondent's Evidence.** Respondent introduced Exhibit 1, the BOE's October 31, 2023, Decision Letter. In response to whether he had an objection to Exhibit 1, Complainant stated that the values stated on Exhibit 1 were contrary to a settlement offer he had received from Respondent's counsel. The objection was overruled, and Respondent's Exhibit 1 was admitted into evidence. Respondent also offered Exhibit 2 as rebuttal evidence, an appraisal report of Robert Sherman. Respondent had filed a Motion to Submit Exhibit 2 as a rebuttal exhibit given that Respondent stated he had limited time to review the Complainant's full packet of information in Exhibit A. Complainant objected to Exhibit 2 as untimely offered and detailed his objections in a June 21, 2025, email to the STC prior to hearing. The objection was overruled and Exhibit 2 was admitted.

Robert Sherman testified for Respondent. Mr. Sherman is a certified, licensed appraiser for the St. Louis County Assessor's Office with over 24 years of experience in that role. He testified that part of his duties includes determining fair market value of a subject property for purposes of *ad valorem* taxation. He testified that he performed a retroactive appraisal of the subject using the sales comparison approach for a valuation date of January 1, 2023. Mr. Sherman selected three comparable properties by finding properties with the most similar characteristics to the subject. Market-based adjustments for market conditions and property characteristics were made and were determined from paired sales analysis. Mr. Sherman noted that while the subject is somewhat unique and

difficult to find comparables for, it was possible to determine market value by using sales from 2021 and 2022 and then adjusting for time. Mr. Sherman testified that market values on average between the beginning of 2021 and the end of 2022 in St. Louis County increased between 8.5 and 13.5% depending on which part of the County the property is located, so time adjustments were the most significant. Other main adjustments were for total square footage of living area (approximately \$75 per square foot) and whether the comparable had a finished basement. Using the three comparables and making market-based adjustments, Mr. Sherman determined a fair market value for the subject as of January 1, 2023, \$555,000. Mr. Sherman testified that he believed the BOE's TVM determination of \$548,000 was justified.

Upon cross examination in response to Complainant's criticism of his using an atrium two-story ranch (718 Stoney Creek Lane) as a comparable in his appraisal, Mr. Sherman testified that such a design was popular in the 1980s, but that the value of an atrium ranch has diminished over time. He state that one-story ranches are actually more desirable as they generally have more living area by square foot. Therefore, the style difference for this comparable was less important due to market conditions in his paired sales analysis.

**5. Value.** The TVM of the subject property as of January 1, 2023, was \$548,000.

## **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. 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 between \$511,430 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).

Complainant took issue with the comparable sales used by Respondent in his assessment and Mr. Sherman's appraisal. However, Complainant did not produce persuasive evidence that Respondent's comparables did not reflect the TVM of the subject.

Complainant offered no evidence such as an independent appraisal by a qualified professional showing that Respondent did not make appropriate market-based adjustments for value considering the differing characteristics between these properties and the subject when determining the TVM of the subject as of January 1, 2023, nor did he successfully rebut the persuasive testimony of Mr. Sherman, a licensed appraiser in the State of Missouri. Complainant offered his own comparable sales in Exhibit A, however, he did not present evidence adjusting sales prices for differences in conditions of sale, time of sale, conditions of the property, or property amenity differences.

Complainant's calculation of his proposed value for the subject by using the previous rate of increase in prior assessments from 2019 to 2021 for the subject property and then applying it to 2023 is not a generally accepted approach to value property. While a property owner's opinion of value is generally admissible as evidence, 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).

Although not required given the burden of proof, Respondent presented testimony of Mr. Sherman which persuasively supports the BOE's valuation of the subject property of \$548,000. Utilizing the sales comparison approach to estimate the market value of the subject, Mr. Sherman examined three sales of comparable properties which occurred in 2021 and 2022. The comparable properties are similar to the subject property with respect

to location, age, and living space square footage. One comparable differed in style, but Mr. Sherman noted that the style difference had a negligible effect on value given market conditions at the time. Where the comparable properties differed from the subject property with respect to some features and the condition of the subject, or the time of the sale of the comparable, Mr. Sherman made market-based adjustments to the sales prices to obtain a TVM of \$555,000 for the subject property as of the assessment date.<sup>3</sup> Respondent produced persuasive and substantial evidence to affirm the BOE valuation of the subject.

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 \$548,000.

### **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

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<sup>3</sup> Exhibit 2, pp. 2-3.

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

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 June 5<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