STATE TAX COMMISSION OF MISSOURI

GORCZYCA KRYSZTOF	)	
	)	
Complainant(s),	)	
	)	Appeal No. 25-32553
v.	)	
	)	Parcel # T172400011
TRAVIS WELGE, ASSESSOR,	)	
ST CHARLES COUNTY, MISSOURI,	)	
Respondent.	)	

DECISION AND ORDER

Gorczyca Krysztof, (Complainant), appealed the valuation of the subject residential property determined by Travis Welge, Assessor, St. Charles County, Missouri, (Respondent). Complainant appealed to the St. Charles County Board of Equalization (BOE). The BOE did not make any change to the value of the property. Complainant then appealed to the State Tax Commission (STC). Respondent and the BOE determined the assessed value of the property to be $115,217, resulting in a market value of $606,404. Complainant claimed overvaluation but did not produce substantial and persuasive evidence establishing overvaluation.[1] Complainant did not appear at the hearing. Respondent was represented at the hearing by counsel, Michael Mueth.

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[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, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Respondent presented the testimony of Thomas P. Babb, who is a certified general appraiser in the State of Missouri and works as a real property appraiser for the St. Charles County, Assessor's Office. Mr. Babb determined that the Market value of the property as of January 1, 2025, was $595,000. Respondent offered Exhibit 1, the appraisal report of Mr. Babb. Exhibit 1 was received. Respondent stipulated that the value set by the BOE for the property should be set aside and the market value of the property should be $595,000.

Complainant did not produce substantial and persuasive evidence to support the asserted claim of overvaluation.

Facts

The evidentiary hearing was held on June 16, 2026. Respondent was represented by counsel. Complainant did not appear or request a continuance of the hearing. Respondent presented the testimony of Thomas P. Babb, a certified general appraiser in the State of Missouri. Mr. Babb works as a real property appraiser for the Assessor's Office of St. Charles County. Mr. Babb determined that the Market value of the property as of January 1, 2025, was $595,000, which is less than the value set by the BOE at $606,404. Respondent offered Exhibit 1, the appraisal report of Mr. Babb. Exhibit 1 was received. Respondent stipulated that the value set by the BOE for the property should be set aside and the market value of the property should be $595,000.

Complainant Did Not Prove Overvaluation

The taxpayer bears the burden of proof and must show by a preponderance of 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 claim. Complainant's failure to appear and to present any evidence necessarily means Complainant fails to meet Complainant's burden of proof. [2] However, since Respondent stipulated to a lower value, the decision of the BOE will be set aside.

CONCLUSION AND ORDER

The value set by the BOE is set aside. The subject property had a market value of $595,000 as of January 1, 2025, with an assessed value of $113,050, and is classified as residential property.

Application for Review

A party may file with the State Tax Commission 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 R.S.Mo. 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.

[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).

Failure to state specific facts or law upon which the application for review is based will result in summary denial. Section 138.432 R.S.Mo.

Disputed Taxes

The Collector of the St. Charles 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 on June 29, 2026.

STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
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 29, 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