STATE TAX COMMISSION OF MISSOURI

MARK STAMELOS, Complainant(s), v. HEATHER ECKHOFF, ASSESSOR, WASHINGTON COUNTY, MISSOURI, Respondent.	))))))))))	Appeal No. 21-10193 Parcel No. 25L330312

DECISION AND ORDER

Mark Stamelos (Complainant) appeals the Washington County 2024 assessment of his real property located at 10141 Floyd Tower Road, Potosi, Missouri, parcel number 2024-15996. An evidentiary hearing was held via Webex on August 18, 2026 before Chief Counsel Gregory Allsberry. Complainant appeared. No one appeared on behalf of Respondent.

In his Complaint for Review of Assessment, Complainant alleged that the current classification of the property is agricultural and residential mixed. He alleged that he was not notified of an increase in valuation until the tax bill was received on November 14, 2024. As grounds for appeal, he alleged overvaluation, discrimination, misgraded agricultural land, and misclassification.

An assessor shall assess the value of real property by determining its true value in money on January 1 of each odd-numbered year. The value shall remain the same for the subsequent even-numbered year unless there has been new construction or property improvements between January 1 of the odd-numbered year and January 1 of the following even-numbered year. 12 CSR 30-3.001. Complainant testified that he first received notice of a change in valuation in November, 2024 when he received his 2024 tax bill.

Ordinarily, when a Complainant comes before the State Tax Commission, the county Board of Equalization has already considered the matter. In this instance, however, because Complainant did not learn of the change until after the deadline to appeal to the Washington County Board of Equalization, he was not required to first appeal to the Board of Equalization. 12 CSR 30.3.010(1)(B)1. Therefore, the presumption of correct assessment that attaches to a Board of Equalization decision does not apply in this case.

Because no one appeared at the hearing on behalf of Respondent, there is no evidence before the Commission upon which to conclude that whatever changes in assessment that were made in 2024 were justified.

Order

Accordingly, the assessment of the subject property in 2024 shall remain the same as its assessment in 2023, with no increase in valuation and no change in classification in 2024.

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 Washington 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 August 20, 2026.

STATE TAX COMMISSION OF MISSOURI

Gregory Allsberry
Chief Counsel

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on August 21st, 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