



STATE TAX COMMISSION OF MISSOURI

ROBERT SABATINO,)
) Appeal No. 23-10571
Complainants,)
) Parcel/locator No.30K540282
v.)
)
JAKE ZIMMERMAN, ASSESSOR,)
ST. LOUIS COUNTY, MISSOURI,)
)
Respondent.)
)
)
)

DECISION AND ORDER

Robert Sabatino (Complainant) appealed the assessment made by the Board of Equalization of St. Louis County (BOE) on his residence located at 4328 Theiss Road, St. Louis County. Complainant alleged both overvaluation and discrimination. For the reasons explained herein, the assessment made by the BOE is SET ASIDE.

The evidentiary hearing for this appeal was held in person at the St. Louis County Courthouse in Clayton. Complainant appeared without an attorney. Respondent appeared by counsel, Kevin Wyatt.

FINDINGS OF FACT

1. Identification and Description of Subject Property. The subject residential property is located at and identified by address and parcel identification number stated above. The subject property is a single story, two bedroom, one bath home located at least partially in flood plain. From time to time, a creek behind the home overflows its banks and water encroaches onto the property. In 1993, floodwater reached the structure itself.

2. Assessment and Valuation. Respondent's appraised value of the property as of January 1, 2023 was \$163,500. The BOE determined an appraised value of \$142,500.

3. Complainants' Evidence. In his Complaint for Review, Complainant alleged a value of "\$38,000 as of 2017." By way of testimony, he clarified that in his opinion, the value of the property had gone up a couple thousand dollars from the prior assessment, resulting in a market value of \$79,300.

Complainant looked at five properties that Respondent used as comparable properties in 2025. The evidence isn't entirely clear whether these are the same properties that the Respondent used for comps in 2023. In any event, Complainant testified that none of the comps relied on by Respondent are in a flood plain. He also testified that it is obvious just by appearance alone that the comps used by Respondent are not fairly comparable to his own property. The comps used by Respondent in 2023 sold between March and October, 2022 for \$190,000, \$256,000, \$245,000, \$235,000, and \$263,225. The County's appraised value of Complainant's property during the 2021-2022 cycle was \$77,300.

Complainant testified as to five residences which he believes are more appropriate comps. They are located at 4522 Theiss Road, 4508 Theiss Road, 4514 Theiss Road, 4536 Theiss Road, and 4530 Theiss Road. However, Complainant did not say that there had been recent sales of these properties, nor did he say how much they had sold for. He mentioned a home at 4615 Theiss Road that sold in 2022 or 2023 for \$105,000. However, this sale may have been a tax sale or a foreclosure sale, he said. Also, he heard this sale price secondhand from his daughter, who in turn heard it from another unnamed person.

Complainant remembers that a young man came to his home to inspect the property and handed him a postcard. The postcard was received into evidence and is identified in the appeal record as "15% door hanger." He doesn't remember the young man asking him whether he wanted further inspection of his property.

4. Respondent's Evidence. Exhibit 1, the BOE decision letter, was admitted into evidence. Also, as stated above, a 15% door hanger was admitted into evidence.

CONCLUSIONS OF LAW

1. Assessment, Valuation, and Discrimination. 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.

To obtain a reduction in assessed value based upon discrimination, a complaining taxpayer must (1) prove the true value, also known as the fair market value (FMV), of the subject property as of the taxing date, and (2) show an intentional plan of discrimination

by the assessor resulting in an assessment at a greater percentage of value than other property within the same class and the same taxing district, or, in the absence of such an intentional plan, show that the level of assessment is so grossly excessive as to be inconsistent with an honest exercise of judgment. *Zimmerman v. Mid-America Financial Corp.*, 481 S.W.3d 564, 571 (Mo. App. E.D. 2015), quoting *Savage v. State Tax Comm'n of Missouri*, 722 S.W.2d 72, 78 (Mo. banc 1986). Evidence of value and assessments of a few properties does not prove discrimination. Substantial evidence must show that all other property in the same class, generally, is actually undervalued. *State ex rel. Plantz v. State Tax Commission*, 384 S.W.2d 565, 568 (Mo. 1964). The difference in the assessment ratio of the subject property the average assessment ratio in the subject county must be shown to be grossly excessive. *Savage*, 722 S.W.2d at 79. No other methodology is sufficient to establish discrimination. *Cupples-Hesse*, supra.

2. Evidence. 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). "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).

3. Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence the property is 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 Produced Substantial and Persuasive Evidence of Overvaluation.

The sole evidence as to valuation submitted by Respondent was the BOE decision letter. However, none of the comparable properties relied upon Respondent are located in flood plain. This makes use of these comps inherently questionable and it overcomes the presumption that the BOE valuation is correct. The BOE determination is also questionable for another reason: An increase in value of the subject property from \$77,300 in 2021 to \$142,500 in 2023 – an increase of 84% - is highly suspect. Having overcome the presumption that the BOE valuation was correct, and in the absence of any other valuation information from the Respondent other than mere sale prices without more, Complainant's opinion testimony that the value of his property was \$79,300 is substantial and persuasive.

There is a second reason why Complainant's valuation must be accepted for tax year 2023. The "15% door hanger" was delivered to Complainant after, not before, Respondent conducted an exterior inspection of the property. Sec. 137.115.11 RSMo. provides as follows:

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed **during** the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection. (Emphasis supplied)

The notice provided by Respondent did not comply with Sec. 137.115.11. A property owner has the right to an interior inspection to be performed during the physical inspection. However, the 15% door hanger made clear that a partial exterior inspection had already taken place.

Moreover, the physical (exterior) inspection itself was deficient. The 15% door hanger indicated that "the appraiser performed an exterior property inspection from your property line and walkway leading to your front door." This is not an adequate exterior inspection. Sec. 137.115.12 requires the appraiser to inspect, at minimum, "all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access." An inspection only from the property line to the front door – essentially, an inspection of the front elevation of the home only – does not comply with the statute. When an assessor fails to perform a physical inspection in

accordance with section 137.115, “the property owner shall prevail on the appeal as a matter of law.”

5. Complainant Did Not Prove Discrimination.

Complainant did not prove discrimination. Missouri courts have consistently held that (1) a taxpayer alleging discrimination must show the true value in money of his or her property as a necessary part of her discrimination claim; and (2) the proper method of determining discrimination is to compare the actual level of assessment of the subject property as determined by the assessor to the common level of assessment for the subject property’s subclass. *Mid-America Financial Corp.*, 481 S.W.3d at 574, citing *Savage*, 722 S.W.2d at 72.

Regarding the second point, Complainant presented no evidence of intentional discrimination by Respondent, nor did he present evidence that his property was assessed at a higher percentage of market value than a statistically significant number of other properties in St. Louis County. Therefore, his claim of discrimination fails.

CONCLUSION AND ORDER

For the reasons stated herein, the BOE decision is set aside. The true value in money of the subject property as of January 1, 2023 was \$79,300.

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 October 1st, 2026.

Gregory K. 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 October 2nd, 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

Appendix A

Appeal No.	Complainant	Parcel ID
21-10041	Wang	17J611650
21-10045	Wang	13K330022
21-10046	Wang	16K330311
21-10047	Wang	17J520415
21-10048	Wang	17J521670
21-10049	Wang	17J520383
21-10050	Wang	14K430772
21-10051	Wang	16L420873
21-10052	Wang	16J140012
21-10053	Wang	13K220495
21-10055	Wang	16K211533
21-10056	Wang	17J610406
21-10040	Qiu	16K120952
21-10042	Qiu	13K311135
21-10043	Qiu	17K641272
21-10044	Qiu	17J611298
21-10054	Qiu	15K610513
21-10057	Qiu	17J541052

21-10058	Qiu	16K120893
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