



# STATE TAX COMMISSION OF MISSOURI

|                             |   |                      |
|-----------------------------|---|----------------------|
| KENNETH PARKER,             | ) |                      |
|                             | ) |                      |
| Complainant(s),             | ) |                      |
|                             | ) | Appeal No. 23-10724  |
| v.                          | ) | Parcel No. 24O320232 |
|                             | ) |                      |
| JAKE ZIMMERMAN, ASSESSOR,   | ) |                      |
| ST. LOUIS COUNTY, MISSOURI, | ) |                      |
|                             | ) |                      |
| Respondent.                 | ) |                      |

## DECISION AND ORDER

Kenneth Parker (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 \$5,900. Complainant alleges overvaluation and claims that the TVM as of that date was \$500.<sup>1</sup> Complainant produced substantial and persuasive evidence of overvaluation. The BOE decision is modified accordingly. The TVM of the subject property on January 1, 2023, was \$500.

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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 May 5, 2026, via Webex. Complainant appeared *pro se*. Respondent Jake Zimmerman, 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 residential real property is located at 1946 Briargate Lane, St. Louis County, Missouri with Parcel number 24O320232.

**2. Assessment and Valuation.** Respondent classified the subject property as residential and determined the TVM on January 1, 2023, was \$5,900. The BOE considered this matter and independently determined the TVM of the subject property as of January 1, 2023, was \$5,900.

**3. Complainant's Evidence.** Complainant testified that he moved into the property adjacent to the subject property in the year 2004. There was a strip of land, measuring approximately 30 ft by 90 ft, adjacent to the side of Complainant's property between his property line and his chain link fence that he regularly mowed. Complainant received an offer to purchase the land strip, which is the subject property of this dispute, from the director of revenue of the county for a \$30 processing fee. Complainant testified that the subject property had been assessed at \$300 to \$400 for the last ten years but was then assessed at \$5,900 in 2023. Complainant testified that the increase from \$400 (2022 TVM) to \$5,900 (2023 TVM) is almost an increase 15 times the value of 2022 compared to 2023 and has not received an explanation for the increase from the Respondent. Complainant

relies upon the drastic increase in the TVM of the subject property as proof of the overvaluation of the subject property.

The Hearing Officer questioned the Complainant regarding the notice he received about the increase in the valuation of the subject property. The Hearing Officer questioned if the Complainant received an impact statement or if there was a physical inspection. Complainant testified that he did not receive an impact statement and there was no physical inspection. Complainant further testified that he received a mailing that contained his tax liability of the subject property for 2023 with a valuation of \$5,900. Upon further questioning the Complainant clarified he only received one mailing from the Respondent regarding the valuation of the subject property.

**4. Respondent's Evidence.** Respondent introduced the following Exhibit which was admitted and rested, it is:

| <b>Exhibit</b> | <b>Description</b>                              |
|----------------|-------------------------------------------------|
| 1              | BOE determination letter dated October 17, 2023 |

**5. Value.** The TVM of the subject property as of January 1, 2023, was \$500.

## **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.

Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property. Section 137.115.5(10). Mo. Ann. Stat. § 138.060 reads:

[I]n any county with a charter form of government with greater than one million inhabitants, in any city not within a county, and in any other county for any property whose assessed valuation increased at least fifteen percent from the previous assessment unless the increase is due to new construction or improvement, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law.

**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 Produced Substantial and Persuasive Evidence of Lack of Notice.**

Complainant produced substantial and persuasive evidence to support overvaluation for the subject property as of January 1, 2023 because he testified that he did not receive notice as prescribed by law when the value of real property increases by more than 15%. *See Mo. Stat. Ann. § 138.060*. Therefore, Complainant's testimony provides the necessary foundation and elements to support his overvaluation claim due to the Respondent's lack of compliance with the applicable legally mandated notice in this case. The Complainant's proposed TVM of \$500 is also more than a 15% increase from the prior year's assessment of \$400. However, the Commission accepts this valuation because Complainant specifically proposed this amount.

### **CONCLUSION AND ORDER**

The TVM of the subject property as of January 1, 2023, was \$500.

#### **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 September 19, 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 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