



STATE TAX COMMISSION OF MISSOURI

MARK STAMELOS,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 24-91500
v.	)	Parcel No. 13-8.0-033-000-000-010.00000
	)	
HEATHER ECKHOFF, ASSESSOR,	)	
WASHINGTON COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

DECISION AND ORDER SUMMARILY DENYING APPLICATION FOR REVIEW

On August 31, 2026, Mark Stamelos (Complainant) sent an email requesting review of the hearing conducted by Gregory Allsberry, Chief Counsel, acting as hearing officer on the appeal. The evidentiary hearing was held on August 18, 2026. Because the Respondent Assessor did not appear for the hearing, the hearing officer ordered that “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.” The assessed amount in 2023 was \$3,270.

Mr. Stamelos did not appeal the property’s assessment in 2023. Thus, the only relief available to him in this appeal was for tax year 2024. In his Complaint for Review, Mr. Stamelos alleged that the Assessor valued the property at \$371,670. Mr. Stamelos

proposed a value of \$170,600.

In his Statement of Facts on file, Mr. Stamelos stated, among other things, that in 2024, the Assessor initially valued the property at \$27,230 (\$3,270 assessed). Presumably, this was the same value as in 2023, since Assessors don't reassess property in even-numbered years unless there is new construction. And that is what happened – the county issued a “court order” indicating “2018 House and 2020 Garage never picked up added as new construction.” This resulted in a “corrected” value of \$371,670 (\$70,340 assessed) and an increase in Mr. Stamelos' tax bill from \$157.03 to \$3,378.08.

Mr. Stamelos submitted a 96 paragraph-long statement of reasons why the 2024 assessment was erroneous. During the evidentiary hearing, the hearing officer did not elicit detailed testimony from Mr. Stamelos because the Assessor did not appear at the hearing. As a result, the hearing officer expressed his intent to conclude the hearing and to leave the property's assessed value and classification unchanged from 2023, to which Mr. Stamelos replied “Ok.”

Although Mr. Stamelos obtained relief that exceeded what he asked for in his Complaint for Review, he nevertheless sent an email on August 30, 2026 seeking “a full review of the hearing conducted by Mr. Allsberry.” As grounds for review, Mr. Stamelos alleged the following:

1. The hearing process was not properly executed.
2. The proceeding was concluded prematurely, and the violations committed by the assessor were omitted from the final judgment.
3. There is reason to believe the judgment may have been predetermined due to

improper communications between Mr. Knapper, Mr. Allsberry, and the Assessor. Mr. Knapper and Ms. Eckhoff indicated a desire to conclude the matter without a hearing, stating the requesting one was an inefficient use of public resources.

4. Although Ms. Eckhoff did not attend (the hearing), Mr. Allsberry issued a letter to her at the conclusion of the hearing commending her professionalism.

5. Mr. Allsberry failed to address any of the violations raised and did not allow for a full presentation of the case, thereby neglecting his official duties.

6. As a result of this flawed process, Ms. Eckhoff is currently reappraising the property at an increased amount exceeding the 15% calculated for the 2023 and 2024 taxes. This assessment disregards all previously submitted information correcting factual errors on the tax records, including the misclassification of a barn as a garage and a plastic-covered greenhouse as a glass structure.

7. The senior tax freeze application for 2025 was initially denied because this case was under appeal, and the deadline to appeal in 2025 has now passed.

Discussion

When a complainant, respondent-assessor, or other party subject to a decision and order of a hearing officer files an application for review, the Commission may summarily deny an application for review. 138.432 RSMo. Summary denial is appropriate when a case does not merit the taking of additional evidence or remand to the hearing officer with directions and when it is not necessary for the Commission to make its own findings of fact.

Regarding his first five grounds for review, Mr. Stamelos does nothing more than

allege in a conclusory fashion that the matters were improper, or premature, or predetermined, or neglect of duty. He has not explained *how* any of the matters that he alleges were improper, or premature, or predetermined, or neglect of duty. Nor does Mr. Stamelos allege how he has been harmed, having received greater relief than that which he requested in his Complaint for Review.

Regarding the sixth ground for review, any current reappraisal of the property will have to be dealt with in a new appeal; the Assessor's current valuation or classification decisions could not possibly have been dealt with in a 2024 appeal.

Regarding the seventh and final ground for review, matters pertaining to the senior tax freeze are outside the jurisdiction of the State Tax Commission.

Under Missouri law, a party generally may not appeal a judgment that granted the relief requested, even if the trial court reached the correct result for the wrong reason. This is because a party who receives the relief that he requested suffers no prejudice from the judgment itself. *Manchester Enters., Inc. v. Sharma*, 805 S.W.2d 186 (Mo. App. W.D. 1991). The rule applies even when a party fears that the judgment, while favorable on its face, might lead to detrimental consequences in the future. *Shoate v. State*, 529 S.W.3d 869 (Mo. App. W.D. 2017).

Under the courts' well-established "Right Result, Wrong Reason" doctrine, appellate courts will not reverse a judgment where the trial court reaches the right result for the wrong reason. See, e.g., *Edgar v. Fitzpatrick*, 377 S.W.2d 314 (Mo. Sup. Ct. 1964); *Mercantile Bank of Sikeston v. Moore*, 935 S.W.2d 762 (Mo. App. S.D. 1996); *Harvey v. Vill. Of Hillsdale*, 893 S.W. 2d 395 (Mo. App. E.D. 1995); *Lawson v. St.*

Louis-San Francisco Ry. Co., 629 S.W.2d 648 (Mo. App. E. D. 1982).

In all of this, the Commission does not mean to express any finding that the Hearing Officer's Decision and Order was erroneous. The Commission simply sees no reason to adopt a standard of review that differs from the standard which has existed in the court system for decades. Mr. Stamelos sought a reduction in the assessed value of his property, and the relief he was granted exceeded his request. Consideration by the Commission of any errors allegedly made en route to granting the relief which Mr. Stamelos requested is not warranted, and the Commission declines to do so.

CONCLUSION AND ORDER

The decision of the Hearing Officer is **AFFIRMED**.

Judicial review of this Order may be had in the manner provided in Sections 138.432 and 536.100 to 536.140 RSMo within 30 days of the mailing date set forth in the Certificate of Service for this Order.

If judicial review of this decision is made, any protested taxes presently in an escrow account in accordance with this appeal shall be held pending the final decision of the courts unless disbursed pursuant to Section 139.031.8 RSMo.

If no judicial review is made within thirty days, this decision and order is deemed final and the Collector, as well as the collectors of all affected political subdivisions therein, shall disburse the protested taxes presently in an escrow account in accord with the decision on the underlying assessment in this appeal.

SO ORDERED September 29th, 2026.

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

Certificate of Service

I hereby certify that a copy of the foregoing has been sent electronically or mailed postage prepaid 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



STATE TAX COMMISSION OF MISSOURI

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

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