

**MISSOURI COURT OF APPEALS EASTERN DISTRICT
OPINION SUMMARY**

JAKE ZIMMERMAN, ASSESSOR, ST. LOUIS COUNTY, MISSOURI,)	No. ED102716
)	
Appellant,)	Appeal from the Circuit Court of St. Louis County
vs.)	
)	
MID-AMERICA FINANCIAL CORPORATION,)	Hon. Richard C. Bresnahan
)	
Respondent.)	FILED: November 24, 2015

Appellant Jake Zimmerman, St. Louis County Assessor (“the Assessor”), appeals from the judgment of the Circuit Court of St. Louis County affirming the Decision and Order of the State Tax Commission (“the STC”) in favor of Respondent Mid-America Financial Corporation (“Mid-America”). The STC’s 2014 Decision and Order confirmed the STC Hearing Officer’s decision finding that Assessor’s 2007 assessment of real property owned by Mid-America located at 487 Smizer Mill Road (“the Property”) was grossly excessive, and thereby, discriminatory. On appeal, the Assessor contends the STC erred in its decision for two reasons. First, the Assessor claims the STC unlawfully required a level of precision in assessment that is unattainable and higher than constitutionally required. Second, the Assessor argues the STC’s decision is contrary to law and unsupported by competent and substantial evidence because the only evidence in the record of the fair market value of the Property was the St. Louis County Board of Equalization (“BOE”) decision, which was not persuasive evidence.

AFFIRMED.

DIVISION FOUR HOLDS: Because competent and substantial evidence supports the STC’s finding that the disparity between the Assessor’s level of assessment for the Property in 2007 and the median level of assessment for commercial properties in St. Louis County in 2007 was so grossly excessive as to be inconsistent with an honest exercise of judgment, the STC did not err in concluding that the assessment of the Property constituted discrimination. Because Mid-America was entitled to present the BOE decision as its sole evidence of the fair market value of the Property, and because the STC acted within its discretion in concluding that the BOE determination was competent and persuasive evidence, the STC did not err in its valuation finding.

Opinion by: Kurt S. Odenwald, Judge
Cohen, J., concur.

Sherri B. Sullivan, P.J., and Patricia L.

Attorney for Appellant: Peter J. Krane

Attorney for Respondent: Thomas J. Campbell

THIS SUMMARY IS NOT PART OF THE OPINION OF THE COURT. IT HAS BEEN PREPARED FOR THE CONVENIENCE OF THE READER AND SHOULD NOT BE QUOTED OR CITED.