

OPINION SUMMARY

MISSOURI COURT OF APPEALS EASTERN DISTRICT

STATE OF MISSOURI ex rel.)	Nos. ED98724 and ED98761
DPH CHESTERFIELD, LLC,)	Appeal from the Circuit Court
Relator/Respondent,)	of St. Louis County
v.)	Honorable Dale W. Hood
STATE TAX COMMISSION OF MISSOURI,)	Date: March 5, 2013
and)	
JAKE ZIMMERMAN, ASSESSOR FOR)	
ST. LOUIS COUNTY, Respondents/Appellants.)	

Before Kathianne Knaup Crane, P.J., Mary K. Hoff, J., and Lisa Van Amburg, J.

The State Tax Commission of Missouri (the Commission) and the St. Louis County Assessor (the Assessor) appeal from the circuit court's grant of a writ of mandamus. The writ ordered the Commission to issue an order compelling the Assessor to perform a new assessment of certain property for the 2009 assessment in compliance with section 137.345.5 RSMo (2000) based on the successful appeal of the 2007 assessment of that property to the Board of Equalization (the Board).

WRIT QUASHED.

Division Two Holds:

Mandamus does not lie because relator failed to exhaust its administrative remedies.

Opinion by: PER CURIAM.

Attorneys for Respondent: Gerald T. Carmody and Lauren M. Wacker

Attorneys for Appellant State Tax Commission of Missouri: Chris Koster, Attorney General and Emily A. Dodge, Assistant Attorney General

Attorneys for Appellant Assessor: Patricia Redington, County Counselor and Paula J. Lemerman, Associate County Counselor

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