

OPINION SUMMARY

MISSOURI COURT OF APPEALS EASTERN DISTRICT

PERUQUE, LLC)	No. ED96232
)	
Appellant,)	Appeal from the Circuit Court
)	of St. Charles County
v.)	0911-CV12499
)	
SCOTT SHIPMAN, ASSESSOR OF)	Honorable Ted House
ST. CHARLES COUNTY, MISSOURI)	
)	
Respondent.)	Filed: October 11, 2011

Peruque, LLC appeals from the decision of the trial court affirming the State Tax Commission’s (STC) decision in this tax assessment case.

REVERSED AND REMANDED.

Division One Holds: Regarding the 120 lots of partially developed property, the STC erred in valuing the property as individual lots although they were unimproved and contiguous. Regarding the valuation of the 48 fully developed lots, the STC erred in failing to consider all the evidence presented to it as part of the comparable sales approach. The STC did not err in admitting the testimony and valuation evidence of Steven Riney, employee of the Assessor of St. Charles County, Missouri.

Opinion by: Gary M. Gaertner, Jr., J.
Clifford H. Ahrens, P.J. and Roy L. Richter, J., concur.

Attorneys for Appellant: James P. Bick, Jr. and Sean M. Elam

Attorney for Respondent: Charissa L. Mayes

**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.**