

**OFFICIAL PROCEEDINGS OF THE BOARD OF
COUNTY COMMISSIONERS, TETON COUNTY, WYOMING**

The Board of County Commissioners in Teton County, Wyoming met in special session at 10:16am on **August 10, 2020** in the Commissioners Chambers located at 200 South Willow, Jackson, Wyoming.

The purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2020 property tax assessments.

Present: Natalia Macker Chair, Greg Epstein Vice-Chair, Mark Barron, and Luther Propst. Mark Newcomb was absent.

Hearing Officer: Melissa Owens

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

Timothy and Julie Rainey Parcel R0007307

The Rainey hearing for Parcel #R0007307 located at 3730 N. Lake Creek Drive, Wilson, WY began at 10:17am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-D1 from the Assessor and Exhibits 1.1-2.2 from the Appellant were admitted with no objections. There were no opening comments.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Mr. Rainey asked questions of the Assessor.

Mr. Rainey presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Mr. Rainey.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Propst that the County Board of Equalization affirm the Assessor's 2020 Assessment of property located 3730 N. Lake Creek Drive, Wilson, WY and owned by Timothy and Julie Rainey in the amount of \$835,496 based upon the legal findings and applicable law particularly paragraphs 5 and 6. Hearing Officer Owens called for a vote. The vote showed 3-1 in favor with Commissioner Epstein opposed and the motion carried.

The meeting was recessed at 11:28am and reconvened at 12:45pm.

Present: Natalia Macker Chair, Mark Barron, and Luther Propst. Greg Epstein and Mark Newcomb were absent.

Hearing Officer: Melissa Owens

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

Roux, LLC Parcel R0007241

The Roux LLC hearing for Parcel #R0007241 located at 3645 N. Lake Creek Drive, Wilson, WY began at 12:45pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-D1 from the Assessor and Exhibits 1.1, 2.1-2.3 from the Appellant were admitted with no objections. Dr. Jacques Roux gave an opening statement.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Dr. Roux and Eric Roux, on behalf of the Appellant, asked questions of the Assessor.

The Roux's had no argument as it was presented during the questions of the Assessor.

There were no closing remarks by Mr. Gingery and Mr. Roux.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Propst that the County Board of Equalization affirm the Assessor's 2020 Assessment of property located 3645 N. Lake Creek Drive, Wilson, WY and owned by Roux, LLC in the amount of \$1,016,667 based upon the following findings of applicable law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 1:32pm and reconvened at 1:40pm. Commissioner Epstein joined the meeting at 1:40pm.

S & B Irrevocable Trust c/o Susan Frankewich Parcel R0010134

The S & B Irrevocable Trust hearing for Parcel #R0010134 located at 6275 N. Aspen Drive, Jackson, WY began at 1:40pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-H2 from the Assessor and Exhibits 1.1-1.12 and 1-4 from the Appellant were admitted with no objections.

Mr. Gingery, on behalf of the Assessor, had no opening statement. Susan Frankewich, on behalf of the appellant, gave an opening statement.

Ms. Frankewich presented her argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

There were no closing remarks by Mr. Gingery and Ms. Frankewich.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Propst that the Board of Equalization continue the Assessor's 2020 Assessment of property located 6275 N. Aspen Drive, Jackson WY and owned by S & B Irrevocable Trust in the amount of \$1,329,917 to pursue documentation requested by the applicant and clarify any confusion on both this and other documentation. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 2:15pm and reconvened at 2:30pm.

Gerald and Regina M. Schultz Trustees Parcel R0004546

The Schultz hearing for Parcel #R0004546 located at 750 Maddox Drive, Jackson, WY began at 2:30pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-G1 from the Assessor and Exhibits 1.1-1.3 from the Appellant were admitted with no objections. There were no opening statements.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Mr. Schultz asked questions of the Assessor.

Mr. Schultz presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Mr. Gingery had no closing remarks. Mr. Schultz gave closing remarks.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein that the County Board of Equalization affirm the Assessor's 2020 Assessment of property located 750 Maddox Drive, Jackson, WY and owned by the Gerald Schultz Revocable Trust in the amount of \$887,302 based upon the followings findings and applicable law particularly paragraphs 5 and 6. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 3:03pm and reconvened at 3:10pm.

Louisa S. Sandvig Trustee Et Al Parcel R0007927

The Sandvig hearing, with Chris and Louisa Sandvig on behalf of the Appellant, for Parcel #R0007927 located at 3695 Tucker Ranch Road, Wilson, WY began at 3:10pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-G4 from the Assessor and Exhibits 1.1-1.8 from the Appellant were admitted with no objections. There were no opening statements.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Mr. and Mrs. Sandvig asked questions of the Assessor.

Mr. and Mrs. Sandvig presented their argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Ms. Sandvig

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to approve the affirmation of the County Assessor for property located 3695 Tucker Ranch Road, Wilson, WY and owned by Louisa S. Sandvig

Trustee et al, reference #R0007927, based on the findings of fact and applicable law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 4:11pm and reconvened at 4:30pm.

Bonnie Hope Slepak Parcel R0003730

The Slepak hearing, with Hope Slepak and Audrey Williams on behalf of the Appellant, for Parcel #R0003730 located at 2635 Trader Road, Jackson, WY began at 4:30pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-E1 from the Assessor and Exhibits 1.1-1.5 from the Appellant were admitted with no objections. Ms. Slepak gave an opening statement.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor’s process and exhibits to the Board. Ms. Slepak and Ms. Williams asked questions of the Assessor.

Ms. Slepak presented her argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had questions for the Appellant and/or Ms. Williams.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Ms. Slepak.

The Hearing Officer’s recommendation was to affirm the Assessor’s valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Propst that the County Board of Equalization affirm the Assessor’s findings property located 2635 Trader Road, Jackson, WY and owned by Bonnie Hope Slepak, reference #R0003730 based upon the legal findings and applicable law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The hearing was adjourned by Hearing Officer Melissa Owens at 5:20pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chair

Greg Epstein, Vice-Chair

Mark Barron

Mark Newcomb

ATTEST: _____
Luther Propst

Maureen E. Murphy, County Clerk