

**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 8:32am on **August 11, 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

**Jason A. Trefonas      Parcel R0008405**

The Trefonas hearing for Parcel #R0008405 located at 6555 W. Highway 22, Wilson, WY began at 8:32am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-G1 from the Assessor and Exhibits 1.1-1.7 from the Appellant were admitted with no objections. Mr. Trefonas gave an open statement.

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

Mr. Trefonas 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.

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 6555 W. Hwy 22, Wilson, WY and owned by Jason A. Trefonas in the amount of \$647,668 based upon the following findings 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 10:05am and reconvened at 10:10am. Commissioner Propst left the meeting.

**Harold M. and Shannon S. Wiant      Parcel R0011775**

The Wiant hearing for Parcel #R0011775 located at 150 Perimeter Dr., Alta, WY began at 10:10am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-E1 from the Assessor and Exhibits 1.1-1.10 from the Appellant were admitted with no objections. Mr. Wiant gave a brief opening statement. Mr. Gingery had no opening statement.

Mr. Gingery and Chief Deputy County Assessor Kristin Williamson presented the Assessor's process and exhibits to the Board. Mr. Wiant asked questions of the Assessor.

Mr. Wiant presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant, but did have additional questions for Ms. Williamson based on Mr. Wiant's testimony.

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

There were no closing remarks given by Mr. Gingery or Mr. Wiant.

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 150 Perimeter Dr., Alta, WY and owned by Harold M. and Shannon S. Wiant in the amount of \$132,814 based upon the following findings and applicable law. Hearing Officer Owens called for a vote. The vote showed 3-0 in favor and the motion carried.

The meeting was recessed at 10:56am and reconvened at 11:00am.

**Alpenhof Lodge Associates A California Limited Partnership      Parcel R0010975**

The Alpenhof Lodge hearing for Parcel #R0010975 located at 3255 W. Village Drive, Teton Village, WY began at 11:00am with the Hearing Officer giving an overview of the proceedings. Abraham Tieh spoke on behalf of the applicant, Alpenhof Lodge Associates, A California Limited Partnership.

Exhibits A1-E1 from the Assessor and Exhibits 1.1-2.47 from the Appellant were admitted with no objections. With the late submission of additional exhibits from the Appellant, it was recommended that the hearing be continued.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to continue this hearing to August 31, 2020 at 1:30pm. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion

carried.

The meeting was recessed at 11:15am and reconvened at 1:30pm.

**Snake River Sporting Club Parcel R0000461, R0021466, R0000448, R0016496, R0016506, R0016512, R0000459, and R0016509**

The SRS Club, LLC hearing for Parcels R0000461, R0021466, R0000448, R0016496, R0016506, R0016512, R0000459, and R0016509 located at 14885 Sporting Club Road, Jackson, WY was scheduled to begin at 1:30pm. A phone call to Christopher Swan, on behalf of the applicant, resulted in a request to cancel the appeal. He will email a withdrawal request to the County Assessor.

There was discussion to reschedule several hearings:

August 31, 2020 1:30pm Alpenhof Lodge Associates  
August 31, 2020 3:00pm Camp On

September 8, 2020 10:00am S & B Irrevocable Trust c/o Susan Frankewich

The hearing was adjourned by Hearing Officer Melissa Owens at 1:45pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

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Natalia D. Macker, Chair

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Greg Epstein, Vice-Chair

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Mark Barron

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Mark Newcomb

ATTEST:

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Luther Propst

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Maureen E. Murphy, County Clerk