

**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 1:30pm on **August 12, 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

**Natalie T. Fogarty Investment                      Parcel R0007282**

The Fogarty hearing for Parcel #R0007282 located at 3548 N. Lake Creek Drive #22-2-2, Wilson, WY began at 8:32am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-F9 from the Assessor and Exhibits 1.1-2.28 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. Ms. Fogarty had no questions for the Assessor.

Ms. Fogarty presented her 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 3548 N. Lake Creek Drive, Unit 22-2-2, Wilson, WY and owned by Natalie T. Fogarty Investment in the amount of \$752,699 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.

**Dismissals**

Chapter 7, Uniform and County Board of Equalization Practice and Procedure Rules, Section 7 (d) – The county board shall dismiss any statement not timely filed. The rule states the appeal shall be signed by the Petitioner and filed with the Assessor not later than the close of business on the 30<sup>th</sup> day after the date of the assessment is mailed. If the 30<sup>th</sup> day falls on a weekend day or holiday, the statement shall be filed not later than the close of business on the first business day thereafter. The assessment may be filed by regular mail, hand delivery or electronic means.

**Matthew Goewert, 970 Cache Creek Drive, Lot 47A, Ferrin Addition**

Appeal was due by 5:00pm on May 13, 2020; Was dated May 15, 2020; Treasurer's Office received on May 26, 2020; Assessor received on June 26, 2020.

**Theodore Kosik, 60 Snow King Court, , Lot 27, Snow King Estates**

Appeal was due by 5:00pm on May 13, 2020; Was dated June 8, 2020; Assessor received on June 10, 2020.

**Theodore Van Holland, Lot 110, Indian Trails Addition**

Appeal was due by 5:00pm on May 13, 2020; Assessor received on May 14, 2020.

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to approve the Assessor's dismissal of the 3 appeals for untimely applications. 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 2:21pm.

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