

**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 9:00am on **August 13, 2019** 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 2019 property tax assessments.

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

Hearing Officer: Melissa Owens

Court Reporter: DiAnn Erdman Prock with T&T Reporting, LLC of Idaho Falls, Idaho

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

**Dale M. Sarro and Xuemeng Han      Parcel R0003712**

The Sarro/Han hearing for Parcel #R0003712 located at 1996 N. Spirit Dance Road, Jackson, WY began at 9:00am with the Hearing Officer giving an overview of the proceedings.

Dale Sarro spoke on behalf of the Appellants, Dale M. Sarro and Xuemeng Han.

Exhibits A-F1 from the Assessor and Exhibits 1.1-1.7 with additional exhibits A1-G15 (no D5) from the Appellant are admitted with no objections.

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

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

The Board took the opportunity to ask questions of the Appellant and/or the Assessor.

Closing remarks were given by the Mr. Sarro and Mr. Gingery.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment. Commissioners Barron, Macker, Epstein, and Newcomb were able to concur with the recommendation of the Hearing Officer.

A motion was made by Commissioner Epstein and seconded by Commissioner Macker that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 1996 N. Spirit Dance Road, Jackson, WY and owned by Dale M. Sarro and Xuemeng Han in the amount of \$3,152,798.00 with the addition of a new inspection upon scheduling between the Appellant and the Assessor. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 10:25am. and reconvened at 10:32am.

**Thomas Harbin III      Parcel R0008581**

The hearing for Thomas Harbin III for Parcel #R0008581 located at 5475 W. Main Street, Wilson, WY began at 10:32am with the Hearing Officer giving an overview of the proceedings.

Christopher Kiernan spoke on behalf of the Appellant, Thomas Harbin III.

Exhibits A-E from the Assessor and Exhibits 1.1-1.4 from the Appellant are admitted with no objections.

Mr. Kiernan presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, asked questions of the Appellant.

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

The Board had no questions for the Appellant or the Assessor.

Closing arguments were given by the Mr. Kiernan and Mr. Gingery.

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 Macker and seconded by Commissioner Epstein that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 5475 W. Main Street, Wilson, WY and owned by Thomas Harbin III. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

Commissioner Epstein left the hearing at 11:06am.

**Marc Droppert, et al      Parcel R0008550**

The hearing for Marc Droppert, et al for Parcel #R0008550 located at 1380 N. West Street, Wilson, WY began at 10:30 am with the Hearing Officer giving an overview of the proceedings.

Marc Droppert spoke on behalf of the Appellant, Marc Droppert, et al.

Exhibits A-F1 from the Assessor and Exhibits 0-4 from the Appellant are admitted with no objections.

Mr. Droppert presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, asked questions of the Appellant.

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

The Board had no questions for the Appellant or the Assessor

Closing arguments were given by the Mr. Droppert and Mr. Gingery.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment. Commissioners Newcomb, Barron, Propst, and Macker were able to concur with the recommendation of the Hearing Officer.

A motion was made by Commissioner Macker and seconded by Commissioner Barron that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 1380 N. West Street, Wilson, WY and owned by Marc Droppert et al. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

**Gregory Herrick Parcel R0003615**

The hearing for Gregory Herrick for Parcel #R0003615 located at 2650 Stonecrop Road, Wilson, WY was withdrawn via emailed letter to Teton County Assessor on August 13, 2019.

The meeting was recessed at 11:58am and reconvened at 2:56pm.

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

Hearing Officer: Melissa Owens

Court Reporter: DiAnn Erdman Prock with T&T Reporting, LLC of Idaho Falls, Idaho

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

**Alice E. Richter Parcel R0008809**

The hearing for Alice E. Richter for Parcel #R0008809 located at 700 N. West Ridge Road, Jackson, WY began at 2:56pm with the Hearing Officer giving an overview of the proceedings.

Alice Richter, Appellant, was here to speak on her behalf.

Exhibits A1-11 from the Assessor and Exhibits 1.1 – 1.5 from the Appellant are admitted with no objections.

Ms. Richter presented her argument. Keith Gingery, Deputy County Attorney representing the County Assessor, asked questions of the Appellant.

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

The Board took the opportunity to ask questions of the Appellant and/or the Assessor.

Closing remarks were given by the Ms. Richter and Mr. Gingery.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment. Commissioners Epstein and Propst were not able to concur with the recommendation of the Hearing Officer. Commissioners Barron and Newcomb were able to concur with the recommendation of the Hearing Officer.

A motion was made by Commissioner Macker and seconded by Commissioner Barron that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 700 N. West Ridge Road, Jackson, WY and owned by Alice E. Richter. Hearing Officer Owens called for a vote. The vote showed 3-2 in favor with Commissioners Epstein and Propst opposed and the motion carried.

The hearing was adjourned by Hearing Officer Melissa Owens at 4:30pm.

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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Sherry L. Daigle, County Clerk