

**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 10:00am on **August 15, 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, Mark Barron, and Mark Newcomb. Greg Epstein and Luther Propst were absent.

Hearing Officer: Melissa Owens

Court Reporter: Lani Lewis 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

**Bret F. and Susan B. King                      Parcel R0002893**

The hearing for Bret F. and Susan B. King for Parcel #R0002893 located at 4705 Fishing Club Drive, Jackson, WY began at 10:00am with the Hearing Officer giving an overview of the proceedings.

Bret King spoke on behalf of the Appellants, Bret F. and Susan B. King.

Exhibits A-H3 from the Assessor and Exhibits 1.1-34.2 from the Appellant are admitted with no objections.

Mr. King presented his argument.

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

The meeting was recessed at 10:49am and reconvened at 10:54am.

Mr. Gingery and County Assessor Melissa Shinkle continued their presentation of the Assessor's process and exhibits to the Board. Mr. King cross-examined the Assessor. Exhibits I1-110 and J1-J2 from the Assessor were requested to be admitted with no objections.

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

Closing remarks were given by the Mr. King 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 and Barron were able to concur with the recommendation of the Hearing Officer.

A motion was made by Commissioner Macker and seconded by Commissioner Newcomb that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 4705 S. Fishing Club Dr., Jackson, WY and owned by Bret F. & Susan B. King. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 12:26pm and reconvened at 12:31pm.

**Bret and Susan King                      Parcel R0005573, R0005577**

The hearing for Bret and Susan King for Parcel #R0005573 and Parcel #R0005577 located at 610 W Broadway Avenue Units #201 and #205, Jackson, WY and began at 12:31pm.

Bret King spoke on behalf of the Appellants, Bret and Susan King withdrew the appeals of Parcel #R0005573 and Parcel #R0005577 located at 610 W Broadway Avenue Units #201 and #205, Jackson, WY.

The meeting recessed at 12:32pm and reconvened at 1:02pm.

<b>No Tengo Rancho LLC</b>	<b>Parcel #R0005566</b>
<b>Centennial Properties Inc.</b>	<b>Parcel R0005564, R0005567</b>
<b>Broadway Centennial Building Ltd Partnership</b>	<b>Parcel R0005559, R0005560, R0005561, R0005562</b>
<b>Teton Storage Company LLC</b>	<b>Parcel R0005569, R0005570, R0005571, R0005572</b>

The hearing for No Tengo Rancho LLC for Parcel #R0005566 located at 610 W. Broadway Avenue Unit #104, Jackson, WY; Centennial Properties, Inc. for Parcel #R0005564 and #R0005567 located at 610 W. Broadway Avenue Unit #102 and Unit #105, Jackson, WY; Broadway Centennial Building Limited Partnership for Parcel #R0005559, #R0005560, #R0005561 and #R0005562 located at 610 W. Broadway Avenue Unit #1, Unit #2, Unit #3, and Unit #4, Jackson, WY; Teton Storage Company LLC for Parcel #R0005569, #R0005570, #R0005571, and #R0005572 located at 610 W. Broadway Avenue Unit #107, Unit #108, Unit #109, and Unit #110, Jackson, WY began at 1:00pm with the Hearing Officer giving an overview of the proceedings.

Kraig Kobert spoke on behalf of the Appellants, No Tengo Rancho LLC, Centennial Properties Inc., Broadway Centennial Building Ltd Partnership, and Teton Storage Company LLC.

Exhibits for No Tengo Rancho LLC include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant.

Exhibits for Centennial Properties Inc. Unit #102 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Centennial Properties Inc. Unit #105 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant.

Exhibits for Broadway Centennial Building Ltd Partnership Unit #1 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Broadway Centennial Building Ltd Partnership Unit #2 include A1-G3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Broadway Centennial Building Ltd Partnership Unit #3 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Broadway Centennial Building Ltd Partnership Unit #4 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant.

Exhibits for Teton Storage Company Unit #107 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Teton Storage Company Unit #108 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Teton Storage Company Unit #109 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant. Exhibits for Teton Storage Company Unit #110 include A1-F3 from the Assessor and Exhibits 1.1-3.1 from the Appellant.

All exhibits from the Assessor and all exhibits from the Appellant are admitted with no objections.

Mr. Kobert presented two more exhibits to be admitted.

The meeting was recessed at 1:20pm and reconvened at 1:29pm.

The two exhibits, now #4 and #5 are admitted on behalf of the Appellant with no objections from the Assessor.

Mr. Kobert presented his argument.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Mr. Kobert cross-examined the Assessor.

The meeting was recessed at 2:22pm and reconvened at 2:37pm.

Mr. Kobert continued his cross-examination of the Assessor.

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

The meeting was recessed at 3:04pm and reconvened at 3:07pm.

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

Closing remarks were given by the Mr. Kobert 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 Barron and seconded by Commissioner Macker that the County Board of Equalization affirm the Assessor's decision for the eleven units at 610 West Broadway Avenue, several units under the Broadway Centennial Building, several under Centennial Properties, the units under No Tengo Rancho, and the units under Teton Storage Company . Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 3:30pm and reconvened at 3:40pm.

**Thomas J and Rebecca M Frisbie, Trustees Parcel R0006034**

The hearing for Thomas J. and Rebecca M. Frisbie, Trustees for Parcel #R0006034 located at 520 E. Broadway Avenue, Jackson, WY began at 3:30pm with the Hearing Officer giving an overview of the proceedings.

Rebecca Frisbie spoke on behalf of the Appellants, Thomas J. and Rebecca M. Frisbie, Trustees.

Exhibits A-F1 from the Assessor and Exhibits 1.1-1.5 from the Appellant are admitted with no objections.

Ms. Frisbie presented her 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. Ms. Frisbie had no questions for the Assessor.

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

Closing remarks were given by the Ms. Frisbie 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 Macker, 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 amended 2019 Assessment of property located at 520 E. Broadway Avenue, Jackson, WY and owned by Thomas J. and Rebecca M. Frisbie, Trustees. 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 4:17pm.

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: \_\_\_\_\_  
Luther Propst

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Sherry L. Daigle, County Clerk