

**Teton County Board of Commissioners  
meeting as the  
Teton County Board of Equalization  
Special Meeting Agenda  
200 S. Willow, Jackson, Wyoming  
Thursday, August 16, 2018 at 9:00am**

**CALL TO ORDER**

**MATTERS FOR BOARD OF EQUALIZATION**

The Board of County Commissioners in Teton County, Wyoming met in special session at 9:07am on **August 16, 2018** 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 2018 property tax assessments.

Present were: Mark Newcomb Chair, Greg Epstein, Paul Vogelheim, and Smokey Rhea. Natalia Macker was absent.

Hearing Officer: Melissa Owens

Court Reporter: Lani Lewis with T&T Reporting, LLC of Idaho Falls, Idaho

Also present were: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, Deputy County Clerk Kassie Hansen

**Marmil LLC Parcel R0003760**

At 9:07am the Marmil LLC hearing began for 2005 W Bannock Rd with the Hearing Officer giving an overview of the proceedings.

Charles Allen Rhodes was sworn in by the Hearing Officer

Mr. Rhodes on behalf of the Appellant Marmil LLC presented his case including his disagreement with the property value he was given.

The Hearing Officer moved to admit all exhibits presented by both parties with no objections from either side.

Melissa Shinkle, Teton County Assessor and Kristin Williamson, Chief Deputy Assessor were sworn in by the Hearing Officer.

Mr. Rhodes continued with his case presentation stating that the Assessors Office subtracted out the 3 lowest sales used in assessing his property, outliers.

Kristin Williamson gave testimony on behalf of the Assessor, starting with Exhibit C-1 LEA Valuation Narrative, land value was set using Skyline and Bar-Y sales, site values, attributes.

Discussion between the Board and Parties included the discretion used to apply and create attributes, time trends, positive and negative attributes and how they are applied, attributes applied based on the view from the property.

The meeting was recessed at 9:43am and reconvened at 9:53am

The hearing officer added and admitted Exhibit E to evidence with no objections from the Appellant.

Discussion between the Board and Parties continued with ratios including outliers, explanation of Exhibit E if the sales from 2012 were left out it would have thrown them out of compliance, site valuation, inferior lot attributes

Closing remarks were made by the Appellant, Mr. Rhodes.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Rhea and seconded by Commissioner Vogelheim to affirm the Assessor's 2018 Assessment of Property located at 2005 W. Bannock Rd and owned by Marmil LLC totaling \$1,947,750.00 based on the 4 findings on Exhibit A-2 and the applicable law referenced in Exhibit A-3. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried. Hearing ended at 10:21am.

**Timothy C Macker & Kathleen K Trustees Parcel R0010228**

At 10:22am the Hearing Officer presented a letter given by Timothy & Kathleen Macker, the Appellants that they requested the Board consider as they were unable to attend the hearing.

A motion was made by Commissioner Rhea and seconded by Commissioner Epstein to dismiss the hearing for Timothy Macker at 5860 Coneflower Dr. The hearing Officer called for a vote. The vote showed all in favor and the motion carried.

**S & B Irrevocable Trust C/O Susan Frankewich Parcel R0010134**

The Hearing Officer dismissed the appeal for failure to appear

The meeting was recessed at 10:31am and reconvened at 10:42am

**SSDA LLC AKA Snake River Mobile Home Park Parcel R0000742**

At 10:42am the SSDA LLC AKA Snake River Mobile Home Park hearing began for 9250 South HWY 89 with the

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Hearing Officer giving an overview of the proceedings.

Scott Shephard was sworn in by the Hearing Officer

Mr. Shephard on behalf of the Appellant presented that the new highway will result in them condemning and taking some of the land, Mr. Gingery objects to the addition of the appraisal presented by Mr. Shephard done by the Wyoming Dept of Transportation due to it being incomplete and it being irrelevant as it is an appraisal for the purpose of an easement. The Hearing Officer abstains the objection as the appraisal would not be relevant to the market value of the property and all testimony thus far will be stricken from the record.

Mr. Shephard, on behalf of the Appellant stated that his presentation was based on the appraisal that was objected to.

Keith Gingery, Chief Deputy Attorney moved to admit all Exhibits A-D in evidence. The Hearing Officer admitted all Exhibits presented by the Assessor to evidence with no objection from Mr. Shephard, Appellant.

Melissa Shinkle, Teton County Assessor, previously sworn, gave testimony regarding the designation of commercial to this property that was previously designated as residential, Mobile Home Parks are commercial, and all Mobile Home Parks in Teton County were changed to a commercial designation in 2018, 3-unit properties and 4-unit properties are designated differently.

Discussion between the Board and Assessor included the property being zoned as mobile home park, IAAO Glossary use classes, DOR evaluation guide commercial definition, whether or not there is an expectation given by the state to designate mobile home parks as commercial, Taxes paid when it was designated as residential was \$2,612 vs. taxes due with the new designation as commercial is \$20,592. Land value in Hoback Junction, under what authority does the Assessor have to change the designation from residential to commercial.

Mr. Gingery, on behalf of the Assessor, requested that the hearing be postponed to a later date set at 1pm on Sept 13<sup>th</sup>, 2018 to give them a chance to contact the State of Wyoming and submit a written memo to the Appellant and the Board

The hearing Officer continued the hearing based on Mr. Gingery's request to Sept 13<sup>th</sup> at 1pm. Hearing ended at 11:45am

The meeting recessed for lunch at 11:46am and reconvened at 1:01pm

**Edward J Krajsky & Wesley C Krajsky Parcel R0001832 & M & K Enterprises LLC Parcels R0004829 & R0005994**

At 1:01pm the Krajsky hearing began for 3355 S Tensleep Dr. #34, 945 Maple Way and 725 E Pear Ave with the Hearing Officer giving an overview of the proceedings.

Edward Krajsky was sworn in by the Hearing Officer

Mr. Krajsky, on behalf of the Appellant, expressed that just because it is legal it doesn't mean it is right, his assessment has gone up 58% in one year and 95% in the last 3 years.

Keith Gingery, Chief Deputy Attorney would recommend withdrawing the evidence presented by Mr. Krajsky.

Mr. Krajsky is concerned that if he chooses to withdraw his testimony will no longer be official. After some clarification from the Assessor, he chose to withdraw.

**6. Richard Grubman Parcel 0003776**

At 1:12pm the Grubman hearing began for 1625 N Pratt Rd with the Hearing Officer giving an overview of the proceedings.

Richard Grubman was sworn in by the Hearing Officer. Mr. Grubman, on behalf of the Appellant, he expressed concern that his property had a 92% increase in one year. Mr. Grubman presented an Exhibit to be admitted into evidence.

Keith Gingery, Chief Deputy Attorney requested the Appellant lay some foundation to help explain the Exhibit.

After hearing the foundation for the Exhibit, the Hearing Officer admitted the Exhibit into evidence with no objections from the Assessor only a request that the notes written by the Appellant on the Exhibit be ignored.

Mr. Grubman, Appellant, continued with his presentation including reference to Exhibit 1, expressing concern that the wrong data was used, he had done some research in his neighborhood and found that bigger home in his neighborhood had a reduction in taxes and his increased 92%.

Mr. Gingery, on behalf of the Assessor moved to admit Exhibits A-E. The Hearing Officer admitted said Exhibits with no objection from the Appellant.

Melissa Shinkle, Teton County Assessor, previously sworn gave testimony including a site visit had been performed, this lot does not have a negative attribute, this home is new construction and determined to be a high-level value 1, high value homes are not specific to one neighborhood it is spread out to include multiple neighborhoods, speaking to the methodology of appraising land and improvements, the home was added to the land value in 2016

Kristin Williamson, Chief Deputy Assessor, previously sworn gave testimony including high-level value comps, land value was set this year being a big contributing factor in the increase.

Discussion between the Board and the Parties included the price per square foot prices being set is out of line, why did they choose the 6 sales to value the market adjustment instead of using other available sales that could have dropped the market adjustment, judgment was used to choose the 6 most comparable properties, High Value Level I & II, the methodology in appointing a high value qualification to a home,

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Closing remarks were given by Mr. Grubman, Appellant.

Closing remarks were given by Mr. Gingery, on behalf of the Assessor.

A motion was made by Commission Newcomb and seconded by Commissioner Vogelheim to affirm the Assessor's valuation of property located at 1625 N. Pratt Rd owned by Richard Grubman totaling \$4,639,219.00 based upon the findings in Exhibit A-3 as well as the applicable law in Exhibit A-3. The Hearing Officer called for a vote. The hearing officer called for a vote showing 2-2 with Commissioner Epstein and Commissioner Rhea opposing. The motion failed.

A motion was made by Commissioner Newcomb and seconded by Commissioner Epstein to continue the hearing. The Hearing Officer called for a vote showing 3-1 the motion passed with Commissioner Vogelheim opposing.

The meeting recessed at 2:41pm and reconvened at 3:01pm

**Thomas & Catherine Wickiewicz Parcel R0009445**

At 3:01pm the Wickiewicz hearing began for 1155 E South Meadow Rd with the Hearing Officer giving an overview of the proceedings.

Richard Manning Jr., on behalf of the Appellant, presented his case expressing that there was an inadequate sample size

The Hearing Officer admitted all Exhibits presented by both parties into evidence with no objections from either side.

Mr. Manning continued with his case presentation, expressing his disagreement with the comps used by the Assessor's office, prior to this year comps were used out of the neighborhood of Kelly this year they Assessor used comps out of Teton Village

Discussion between the Board and Mr. Manning, Appellant, included the comparable sales Mr. Manning would recommend using

Kristin Williamson, Chief Deputy Assessor previously sworn stated they would rely on the Testimony given in Exhibit A.

Discussion between Mr. Manning and the Assessor included discretion when imputing, other possible neighborhoods that could have been used when finding the Market Adjustment, defining the LEAs

Discussion between the Board and the Parties included the discretion used in choosing neighborhoods to impute comps from to assist in setting the Market Adjustment.

Closing remarks were given by Mr. Manning on behalf of the Appellant

No closing remarks were given by Keith Gingery, Chief Deputy Attorney on behalf of the Assessor.

A motion was made by Commissioner Newcomb and seconded by Commissioner Rhea to affirm the Assessor's valuation of 1155 E. South Meadow Rd. Valuing \$3,046,913.00 based on making the findings on Exhibit A-4 and the applicable law on Exhibit A-5. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

**John T III & Jenifer L Hoover Parcel R0021376 & R0021377 dismissed for failure to appear**

**Mecartney Joint Revocable Trust Parcel R0003384 & R0003385 dismissed for failure to appear**

The meeting was recessed at 4:02pm and reconvened at 4:10pm

**Leslie R & Afton M Jones Parcel R0004225**

At 4:10pm the Jones hearing began for 350 W Gill Ave. with the Hearing Officer giving an overview of the proceedings.

Leslie Jones was sworn in by the Hearing Officer

Mr. Jones, Appellant, explained that his view is that of a large motel and dumpsters 20 feet from his bedroom window that wake him up at 2am when the motel throws out their trash, if it snows or rains there is a big 25ft puddle formed in the ally he has to work around, his property does not have a paved road he is located in the alley, he does not have curb and gutter.

Melissa Shinkle, Teton County Assessor, previously sworn gave testimony to the location of Mr. Jones' property is located in the JR-7 LEA, in order to apply a positive or negative attribute she needs sales to calculate those.

Discussion between the Board and Assessor included why the overrides on attributes can no longer be applied

Closing remarks were made by Mr. Jones, Appellant

Closing remarks were made by Keith Gingery, Chief Deputy Attorney on behalf of the Assessor

A motion was made by Commissioner Epstein and seconded by Commissioner Rhea to affirm the Assessor's 2018 Assessment of property located at 350 W Gill Ave and owned by Leslie R & Afton M Jones totaling \$961,640.00 based upon the following 6 conditions and the applicable law. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

**ADJOURN called by the Hearing officer at 4:53pm**

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