

**OFFICIAL SUMMARY PROCEEDINGS OF THE BOARD OF
COUNTY COMMISSIONERS, TETON COUNTY, WYOMING**

The Teton County Board of Commissioners met in a special meeting on **August 24, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 10:06 a.m.

Pursuant to Wyoming State Statute §39-13-102 and §39-13-109(b), the purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2022 property tax assessments.

Commission present: Luther Propst, Vice-Chairman, Mark Newcomb, and Greg Epstein were present. Natalia Macker, Chairwoman, was absent, and Mark Barron joined the meeting at 10:40 a.m.

Hearing Officer: Richard Stout

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, Chief Deputy Assessor Kristin Williamson, County Clerk Maureen Murphy, and Deputy County Clerk Challice Weichman.

SEATON TRUSTEE, HARRI J PARCEL #R0009041

The Harri J. Seaton hearing for Parcel #R0009041 located at 6050 W. Heck-Of-A-Hill Rd., Jackson, Wyoming, began at 10:09 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-D2 from the Assessor, and later exhibits E-G from the Assessor, and exhibits 1.1-1.15 from the Appellant, were admitted with no objections. A clarification was made that the property being appealed is the vacant lot, not the improved lot with a home, though some of the Appellant's exhibits include the home. Mr. Seaton then stated that he had intended to appeal both the vacant lot and the lot with his home on it. The Assessor agreed to go ahead and allow Mr. Seaton to also appeal the lot with his home on it. Thus, evidence and argument was presented that dealt with both 6050 W. Heck of A Hill Road and 6000 W. Heck of a Hill Road.

Harri Seaton, the appellant, presented his argument.

Keith Gingery, Chief Deputy County Attorney representing the Assessor, asked questions of Ms. Shinkle. Exhibits E-G from the Assessor were admitted to the record with no objection. Exhibit E-G dealt with the lot with the residence on it.

Commissioner Barron joined the meeting at 10:40 a.m.

Mr. Gingery asked questions of Kristin Williamson, Chief Deputy Assessor.

The meeting recessed at 10:51 a.m. to allow Ms. Williamson to perform a hypothetical sales ratio adjustment on the neighborhood in question. The meeting was reconvened at 10:59 a.m.

Mr. Gingery and Mr. Seaton gave a closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2022 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Epstein and seconded by Commissioner to affirm the Assessor's 2022 Assessment of Property located at 6050 W. Heck-Of-A-Hill Road, and 6000 W. Heck-of-a-Hill Road, owned by Harri J. Seaton, Trustee, based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0 with Commissioner Barron abstaining.

The meeting was recessed at 11:17 a.m. and reconvened at 11:19 a.m.

ROCKING H RANCH PARCEL #R0010332, #R0010333

The Rocking H Ranch hearing for Parcel #R0010333 located at 6350 N. Snake River Ranch Rd., Jackson, Wyoming, began at 11:21 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-E1 from the Assessor, and exhibits 1.1-1.D from the Appellant, were admitted with no objections.

Mr. Gingery asked questions of Ms. Shinkle.

Commissioner Epstein left the meeting at 11:49 a.m.

Deanne Butterfield and John Huyler, Appellants, presented their argument.

The Board asked questions of the Appellants.

The meeting recessed at 12:34 p.m. and reconvened at 12:45 a.m.

Mr. Gingery gave a closing argument.

The Hearing Officer's recommendation was to affirm the Assessor's 2022 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Newcomb to affirm the Assessor's 2022 Assessment of Property located at 6350 N. Snake River Ranch Rd. and owned by Huyler Main Cabin LLC in the amended amount of \$1,489,983.00 based upon the findings of fact and conclusions of applicable law.

Commissioner Propst withdrew his motion.

A motion was made by Commissioner Barron and seconded by Commissioner Propst Continue this item to a future meeting. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

Commissioner Newcomb left the meeting at 1:08 p.m.

The meeting was recessed at 1:08 p.m. and reconvened at 1:51 p.m.

TRUSTEES - EUGENE A LINN & PETER G LINN PARCEL #R0008067

The Eugene A. Linn and Peter G. Linn hearing for Parcel #R0008067 located at 3900 Linn Dr., Jackson, Wyoming, began at 1:51 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-E from the Assessor, and exhibits 1.1-1.5, 2.1-2.5, and 2.7 from the Appellant, were admitted.

Mr. Gingery objected to 2.7; an appraisal, on the basis that the appraiser who performed the appraisal is not available to be cross-examined. For the purpose of discussion, the Hearing Officer admitted all exhibits with the understanding that any questions about exhibit 2.7 will not be answered by its appraiser.

Mr. Gingery and the Board asked questions of Ms. Williamson.

Eugene A. Linn, Appellant, presented his argument.

Mr. Gingery recalled Ms. Williamson to answer questions about the Assessor's methodology.

The Board asked questions of Mr. Linn.

The meeting recessed at 2:56 p.m. and reconvened at 3:04 a.m.

Mr. Gingery, having reviewed a quitclaim deed in the exhibits, suggested a remand to review the correct division of ownership of the property.

The Hearing Officer's recommendation was to remand this case back to the Assessor's office.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to remand the appeal of Eugene Linn back to the Assessor because of confusion arising from a quitclaim deed. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

The meeting was recessed at 3:07 p.m. and reconvened at 3:23 p.m.

MACHOL, WARREN AND DEBBIE PARCEL #R0008816 – CONTINUED FROM AUGUST 23, 2022

The Warren Machol hearing for Parcel #R0008816 located at 500 N. West Ridge Rd., Jackson, Wyoming, had been continued from the August 23rd, 2022 Board of Equalization Hearing, and will be continued to a future meeting.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to continue the appeal of Warren Machol for Parcel R0008816 to a date to be determined by the Clerk and Assessor. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

ADJOURN

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to adjourn. Vice-Chairman Propst called for the vote. The vote showed three in favor and the motion carried 3-0. The meeting adjourned at 3:25 p.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chairwoman

ATTEST:

Maureen E. Murphy, County Clerk