

**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, 2023** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 10:43 a.m.

Pursuant to Wyoming State Statute §39-13-102 and §39-13-109(b), and Chapter 7 of the State Board of Equalization Rules, the purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2023 property tax assessments.

Commission present, Natalia Macker, Vice-Chair, Mark Newcomb, and Greg Epstein were present. Luther Propst, Chair, and Wes Gardner were absent.

Hearing Officer: Richard Stout

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

BROTHERS, DINAH PARCEL ACCOUNT #R0005984

The Dinah Brothers hearing for Parcel #R0005984 located at 30 Absaroka Drive, Jackson, Wyoming, was scheduled to begin at 10:30 a.m. and she did not appear. After waiting for the Appellant, the Hearing Officer recommended that the hearing be dismissed.

A motion was made by Commissioner Newcomb and seconded by Commissioner Macker to dismiss the appeal of Dinah Brothers, account #R0005984, due to failure to appear. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

The meeting recessed at 10:45 a.m. and reconvened at 11:03 a.m.

CLEMENT, MICHAEL J & LINDA L PARCEL ACCOUNT #R0005960

The Michael J. and Linda L. Clement hearing for Parcel #R0005960 located at 15 E Nelson Drive, Jackson, Wyoming, began at 11:04 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-G3 from the Assessor, and Exhibits 1.1-1.2 from the Appellant, were admitted with no objections.

Michael Clement, the Appellant, gave an opening statement.

Keith Gingery, Chief Deputy County Attorney representing the Assessor, asked questions of Melissa Shinkle, County Assessor.

Mr. Clement asked questions of Ms. Shinkle, and the Board asked questions of Ms. Shinkle.

Mr. Gingery redirected with questions of Ms. Shinkle.

Mr. Gingery and Mr. Clement gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2023 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Macker and seconded by Commissioner Epstein to affirm the Assessor's 2023 Assessment of Property located at 15 E. Nelson Drive and owned by Michael and Linda Clement in the amount of \$3,852,592.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

The meeting recessed at 11:44 a.m. and reconvened at 2:01 p.m.

KOSIK, THEODORE KARL PARCEL ACCOUNT #R0007092

The Theodore Karl Kosik hearing for Parcel #R0007092 located at 60 Snow King Court, Jackson, Wyoming, began at 2:02 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

The meeting recessed at 2:05 p.m. and reconvened at 2:15 p.m.

Exhibits A1-F3 from the Assessor were admitted. The Assessor's "F" Exhibits include exhibits from the Appellant, and no other exhibits from the Appellant were admitted.

Theodore Kosik, the Appellant, presented his argument.

Mr. Gingery and Mr. Kosik asked questions of Ms. Shinkle.

Mr. Gingery and Mr. Kosik gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2023 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Macker and seconded by Commissioner Epstein to affirm the Assessor's 2023 Assessment of Property located at 60 Snow King Court and owned by Theodore Kosik in the amount of \$2,979,195.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

ADJOURN

A motion was made by Commissioner Epstein and seconded by Commissioner Newcomb to adjourn. Hearing Officer Stout called for the vote. The vote showed all in favor and the motion carried. The meeting adjourned at 2:36 p.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Luther Propst, Chair

ATTEST:

Maureen E. Murphy, County Clerk