

**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 31, 2023** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 11:33 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, Wes Gardner, and Greg Epstein were present. Luther Propst, Chair, and Mark Newcomb were absent.

Hearing Officer: Richard Stout

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

**PUSHAW, ROBERT JOHN JR & PATRICIA ANN                      PARCEL ACCOUNT #R0011792**

The Robert John JR & Patricia Ann Pushaw, hearing for Parcel #R0011792 located at 69 Perimeter Dr. Alta, Wyoming, began at 11:37 a.m. with the Hearing Officer giving an overview of the proceedings and swearing in the witnesses.

Exhibits A1-H2 from the Assessor, and no exhibits from the Appellant, were admitted with no objections. Exhibit F1 was noted as having the wrong title at the top of the page, and should read "LEA."

Robert John Pushaw JR, Appellant, gave his opening argument, and argued that his home doesn't include central air, though it is listed on the assessment.

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

Mr. Pushaw asked questions of Ms. Shinkle, then the Board asked questions of Ms. Shinkle.

Mr. Gingery gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2023 valuation, with the adjustment for the absence of central air made, 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 account #R0011792; the property located at 65 Perimeter Dr. and owned by Robert John Pushaw Jr. & Patricia Ann Pushaw 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 was recessed at 12:05 p.m. and reconvened at 1:15 p.m.

**TETON CAPITAL MANAGEMENT, INC                      PARCEL ACCOUNT #R0002404**

The Teton Capital Management, Inc. hearing for Parcel #R0002404 located at 1950 South Park Ranch Rd. South Fork Jackson, Wyoming, began at 1:17 p.m. with the Hearing Officer giving an overview of the proceedings and swearing in the witnesses.

Exhibits A1-G10 and a new exhibit H1 from the Assessor, and Exhibits 1.1-5.3 from the Appellant, were admitted with no objections. It was noted that the Appellant's exhibits were also included in the Assessor's exhibits.

J Denny Moffett, the Appellant, gave his opening argument.

Mr. Gingery asked questions of Kedric Putnam, Chief Deputy County Assessor.

Mr. Moffett asked questions of Mr. Putnam.

The meeting recessed at 1:48 p.m. in order to review the GIS for clarification, and the meeting reconvened at 1:50 p.m.

Mr. Moffett asked additional questions of Mr. Putnam. Mr. Gingery and Mr. Moffett redirected with additional questions of Mr. Putnam. The Board then asked questions of Mr. Putnam.

Mr. Gingery and Mr. Moffett gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2023 valuation in regards to the improvements, however the Hearing Officer did not comment on the land portion of the valuation.

A motion was made by Commissioner Macker and seconded by Commissioner Epstein to affirm the Assessor's 2023 Assessment of account number R0002404; for the property located at 1950 South Park Ranch Road South Fork and owned by Teton Capital Management, Inc. 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.

**DAVENPORT LIVING TRUST ET AL                      PARCEL ACCOUNT #R0002392**

The Davenport Living Trust hearing for Parcel #R0002392 located at 1925 South Park Ranch Rd. South Fork, Jackson, Wyoming was scheduled to begin at 1:00 p.m. and the Appellant did not appear. After waiting for the Appellant, the Board dismissed the Appeal.

A motion was made by Commissioner Macker and seconded by Commissioner Epstein to dismiss the appeal of Davenport Living Trust et al, account number R0002392; for the property located at 1925 South Park Ranch Rd. South Fork, Jackson,

Wyoming, due to failure to appear. 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 Gardner to adjourn. Hearing Officer Stout called for the vote. The vote showed all in favor and the motion carried. The meeting adjourned at 2:29 p.m.

Respectfully submitted,  
Chalice Weichman  
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

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Luther Propst, Chair

ATTEST:

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Maureen E. Murphy, County Clerk