

**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 8:38am on **September 6, 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, Natalia Macker – Vice Chair, Greg Epstein, Smokey Rhea, and Paul Vogelheim.

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, and Deputy Clerk Shelley Fairbanks

Goldberg, Joel Parcel R0002349 2360 Grand Teton Circle

The hearing for Joel Goldberg located at 2360 Grand Teton Circle began at 8:40am with the Hearing Officer giving an overview of the proceedings.

Hearing Officer Owens asked if Mr. Goldberg would like to start his hearing from the beginning with all Commissioners present and included. He agreed and the Board was told to ignore the testimony from the previous hearing. All exhibits that were admitted previously was kept on the record.

Joel Goldberg made his argument.

Mr. Gingery, on behalf of the Assessor, asked questions of Mr. Goldberg relating to his testimony.

The Board asked questions of Mr. Goldberg relating to his testimony.

Kristin Williamson, Chief Deputy County Assessor, addressed the issues that had been brought up today.

Mr. Goldberg made his closing arguments.

Mr. Gingery gave closing arguments on behalf of the County Assessor. Mr. Goldberg gave rebuttal to the closing arguments.

The evidentiary part of the hearing was closed. There was discussion among the Board and a recommendation from the Hearing Officer.

A motion was made by Commissioner Epstein and seconded by Commissioner Vogelheim to affirm the Assessor's 2018 Assessment of the property located at 2360 Grand Teton Circle and owned by Joel Goldberg totaling \$918,198.00 based upon the six findings and applicable law in exhibit A-3. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 10:15am and reconvened at 11:31am.

Phenix Enterprises, LLC aka O'Ryan Cleaners Parcel R0005546 800 W. Broadway

At 11:31am a dismissal for the appeal from Phenix Enterprises, LLC was requested from the Hearing Officer for failure to appear as it is stated under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions.

A motion was made by Commissioner Macker and seconded by Commissioner Vogelheim to dismiss the appeal for Phenix Enterprises, LLC for the property located at 800 W. Broadway Avenue #5, Jackson, Wyoming. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

Grubman, Richard Parcel R0003776 1625 N. Pratt Road

The hearing for Richard Grubman located at 1625 N. Pratt Road was continued beginning at 11:33am with the Hearing Officer giving an overview of the proceedings.

Mr. Gingery addressed the Board regarding previous motion with a tie vote, the Board is made up of an odd number to avoid ties, the evidentiary part of the hearing was closed and they do not want it reopened. Mr. Gingery filed a motion to have all five Commissioners involved in the hearing.

Mr. Grubman gave rebuttal to Mr. Gingery's comments.

Discussion among the Board included the previous motion failed therefore the Board needs to give the orders of remand, is the hearing open or not open at this time, no motion for remand yet, motion filed by Mr. Gingery, exception to add Commissioner Macker into the hearing, listen to what happened at the end of the previous hearing, agreed the hearing was closed and moved on to motions, request for additional information – does that mean the evidentiary portion should be reopened, review the findings.

A motion was made by Commissioner Epstein and seconded by Commissioner Rhea to remand the Assessors decision on Mr. Grubman's valuation located at 1625 N. Pratt Road and the current valuation is \$4,639,219.00 and the reasons for remand are that looking at the findings the Appellant presented evidence that, in my mind, showed inconsistencies in what homes were to be considered in the neighborhood where his property currently lies and to remedy that we need to ask the Assessor to do a physical inspection of the home to evaluate the quality of the home to then help the Assessor decide whether the home should be in neighborhood high value 2, neighborhood high value 1, or in the Gros Ventre neighborhood which is actually the neighborhood in which Mr. Grubman's property is

adjacent to or lies within. Hearing Officer Owens called for a vote. The vote showed 3-1 in favor with Commissioner Vogelheim opposed and the motion carried.

There was discussion among the Board regarding the number of Commissioners attending the hearings and who will be attending the hearings next week.

A motion was made by Commissioner Macker and seconded by Commissioner Epstein to adjourn the meeting. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried. The meeting was adjourned at 1:04pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

Mark Newcomb, Chair

Natalia Macker, Vice-Chair

Greg Epstein

Paul Vogelheim

ATTEST:

Kathleen "Smokey" Rhea

Sherry L. Daigle, County Clerk