

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

The Teton County Board of Commissioners met in a special meeting on **September 26, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 1:34 p.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: Natalia Macker, Chairwoman, Mark Newcomb, Greg Epstein and Mark Barron were present. Luther Propst, Vice-Chairman, was absent.

Hearing Officer: Richard Stout

Staff present: Chief Deputy County Attorney Keith Gingery, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Chalice Weichman.

FRANK ROSS & CECILIA DENISE BELLINGHIERE II TRUSTEES PARCEL #R0007028

The hearing from Frank and Cecilia Bellinghiere located at 870 Cache Creek Drive, Jackson, Wyoming, was scheduled to begin at 1:30 p.m. today, and the Appellant failed to appear.

A motion was made by Commissioner Barron and seconded by Commissioner Barron to dismiss the case of Frank Ross and Cecilia Denise Bellinghiere II located at 870 Cache Creek Drive, Jackson Wyoming. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

The meeting recessed at 1:36 p.m. and reconvened at 2:01 p.m.

GILL FAMILY LLC, PARCELS #R0006613, #0004096, #R0004091, #R0004092, #R0004094, ROBERT L GILL & DECEDENTS TRUST C, PARCEL #R0004004, RALPH L GILL TRUSTEE & DECEDENTS TRUST C, #R0020822, AND JHHR HOLDINGS I LLC, #R0001625

The hearing for Gill Family LLC Parcels #R0006613, #R0004096, #R0004091, #R0004092, and #R0004094, and the Robert L Gill & Decedents Trust Parcel #R0004004, and the Ralph L Gill Trustee & Decedents Trust Parcel #R0020822, and the JHHR Holdings I LLC Parcel R0001625 began at Jackson, Wyoming, began at 2:05 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

The following Exhibits were entered for the following parcels with no objection:

- R0006613: 160 E Simpson Avenue; exhibits A1-D from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0004096: 40 Center Street; exhibits A1-C3 from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0004091: 120 N Cache Street; exhibits A1-C3 from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0004092: 25 E Deloney Avenue; exhibits 1-C3 from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0004094: 15 E Deloney Avenue; exhibits A1-C3 from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0004004: 485 Teton Avenue; exhibits A1-C1 from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0020822: 495 Teton Avenue; exhibits A1-B1 from the Assessor and exhibits 1.1-1.7 from the Appellant
- R0001625: 150 South Park Loop Road; exhibits A1-D1 from the Assessor and exhibits 1.1-1.7 from the Appellant

Bill Schwartz, Attorney representing the Appellant, asked questions of Robert Gill, the Appellant, and the Board asked questions of the Appellant.

Keith Gingery, Chief Deputy County Attorney, stated under the Uniform County Board of Equalization Rules, Section 15(c), if the Petitioner provides credible evidence that the assessor's determination is incorrect or unlawful, the burden shifts to the assessor to defend the valuation. Mr. Gingery stated that no evidence had been presented to rebut the presumption and that the Assessor relies on her narratives and exhibits, and requests that her valuations for all properties be affirmed.

Mr. Schwartz argued that the Teton County Commissioners as the Board of Equalization should exercise their opportunity to remand these and other cases, because evidence had been presented specifically in regards to the Drugstore that the values were not equal with neighboring properties. Commissioner Newcomb expressed that he would like further testimony on the issue of the neighboring properties to the Drugstore. Mr. Gingery requested a recess to go to the Assessor's Office and obtain the information requested.

Mr. Schwartz and Mr. Gill left the hearing at 2:31 p.m. Mr. Schwartz expressed that they did not wish to remain for the conclusion of the hearing.

The meeting recessed at 2:31 p.m. and reconvened at 2:39 p.m.

Mr. Gingery and the Board asked questions of Kristen Williamson, Chief Deputy County Assessor, related to the Drugstore and neighboring properties.

Mr. Gingery gave a final 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 properties located at 160 E Simpson Avenue, 40 Center Street, 120 N Cache Street, 25 E Deloney Avenue, 15 E Deloney Avenue, 485 Teton Avenue, 495 Teton Avenue, and 150 South Park Loop Road, owned by the Gill Family Trust LLC, Robert Gill Decedents Trust, Ralph L Gill Trustee, and JHHR Holdings I LLC, 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.

BURGESS, FRANK E. PARCEL #R0003571

The hearing for Frank Burgess was scheduled for Friday, August 26th, 2022 and the Appellant was unable to attend. The Clerk

attempted to reschedule, and the Appellant did not return contact.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to dismiss the case of Frank E Burgess, Parcel R0003571 Located at 2455 West Homestead Circle. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

JACKSON HOLE 2003, LLC PARCEL # R0008238

The hearing for Jackson Hole 2003, LLC was scheduled for Friday, August 26th, 2022, and the Appellant was unable to attend. The Clerk attempted to reschedule, and the Appellant did not return contact.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to dismiss the case of Jackson Hole 2003, LLC located at 4670 West Willowbrook Lane, Jackson Wyoming. 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 a vote. The vote showed all in favor and the motion carried. The meeting adjourned at 2:58 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