

**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 3, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:33 a.m.

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, Luther Propst, Vice-Chairman, and Mark Barron were present. Greg Epstein joined after roll call at 8:49 a.m. Mark Newcomb was absent.

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 Chalice Weichman.

SCHWARTZ, WILLIAM P & CHERYL L PARCEL R0006605

The William P. & Cheryl L. Schwartz hearing for Parcel #R0006605 located at 20 E Simpson Ave, Jackson, Wyoming, began at 8:34 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in of the Assessor, Deputy Assessor, County Attorney, and Appellant.

Exhibits A1-D1 from the Assessor, and Exhibits 1.1-8 from the Appellant, were admitted with no objections with the clarification that the Appellant's appraisal exhibit from 1994 is not being put forth to prove the value, but for square footage information.

Mr. Gingery, Chief Deputy County Attorney representing the Assessor, asked questions of Ms. Shinkle, Assessor.

Commissioner Epstein joined the meeting at 8:49 a.m.

William Schwartz, the Appellant, asked questions of Ms. Shinkle.

The Board asked questions of Ms. Shinkle.

Mr. Schwartz and Mr. Gingery gave 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 Barron to affirm the Assessor's 2022 Assessment of Property located at 20 E. Simpson, Jackson, WY and owned by William P. & Cheryl Ranck Schwartz in the amount of \$2,578,806.00 based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed four in favor and the motion carried 4-0.

The meeting recessed at 9:50 a.m. and reconvened at 9:56 a.m. with Commissioner Barron absent.

CARUSO, KAREN A PADKSTIS & JOHN A PARCEL R0010301

The Karen A. Padkstis and John A. Caruso hearing for Parcel #R0010301 located at 100 Sylvia Drive, Jackson, Wyoming, began at 9:56 a.m. with the Hearing Officer giving an overview of the proceedings and swearing in the Appellant.

Exhibits A1-I from the Assessor, and Exhibits 1.1-1.5 from the Appellant, were admitted with no objections.

Mr. Gingery asked questions of Ms. Shinkle.

John A. Caruso, the Appellant, had no questions for Ms. Shinkle.

The Board asked questions of Ms. Shinkle.

Mr. Caruso and Ms. Padkstis presented their argument and played an audio recording of airport traffic over their property.

Mr. Gingery and the Appellants gave 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 Propst and seconded by Commissioner Epstein to affirm the Assessor's 2022 Assessment of Property located at 100 Sylvia Drive, Jackson, WY and owned by John A. Caruso and Karen A. Pakstis in the amount of \$2,902,764.00 based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried 3-0.

The meeting recessed at 10:55 a.m. and reconvened at 11:00 a.m.

FISHER, SARAH J PARCEL R0010291

The Sarah J. Fisher hearing for Parcel #R0010291 located at 225 Sylvia Dr., Jackson, Wyoming, began at 11:02 a.m. with the Hearing Officer giving an overview of the proceedings and swearing in the Appellant.

Exhibits A1-J1 from the Assessor, and Exhibits 1.1-2.2 from the Appellant, were admitted with no objections.

Sarah Fisher, the Appellant, presented her argument.

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

Ms. Shinkle addressed Ms. Fisher with additional information on the mass appraisal model.

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 Propst to affirm the Assessor's 2022 Assessment of Property located at 225 Sylvania Drive, Jackson, WY and owned by Sarah J. Fisher in the amount of \$3,038,444.00 based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried 3-0.

DAHL TRUSTEES, CHARLES L & ANN B PARCEL R0010307

The Charles L. And Ann B. Dahl hearing for Parcel #R0010307 located at 75 Sylvania Dr., Jackson, Wyoming, began at 11:27 a.m. with the Hearing Officer giving an overview of the proceedings and swearing in the Appellant.

Exhibits A1-H8 from the Assessor, and Exhibits 1.1-6.1 from the Appellant, were admitted with no objection. The Appellant admitted an additional exhibit, "7," which was Comparable LEA Sales from tax year 2021.

The meeting recessed at 11:33 a.m. to review the added exhibit and the meeting reconvened at 11:35 a.m.

Jeff Dahl, for the Appellant, presented his argument.

Commissioner Barron rejoined the meeting at 11:45 a.m.

Mr. Gingery asked questions of Ms. Shinkle.

Mr. Dahl asked questions of Ms. Shinkle.

Mr. Gingery and Mr. Dahl gave 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 Propst to affirm the Assessor's 2022 Assessment of Property located at 75 Sylvania Drive, Jackson, WY and owned by Charles L. & Ann B. Dahl, Trustees, in the amount of \$2,791,596.00.00 based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried 3-0 with Commissioner Barron abstaining.

The meeting recessed at 12:32 p.m. and reconvened at 3:13 p.m.

KING IV, TAMARA L ASHBURN & RICHARD PARCEL R0008350

The Tamara L. Ashburn and Richard King IV hearing for Parcel #R0008350 located at 5000 W. Beaver Pond Rd., Jackson, Wyoming, began at 3:13 p.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-D-1 from the Assessor, and Exhibits 1.1-1.4 the Appellant, were admitted with no objection.

Richard King, the Appellant, presented his argument in the form of an appeal to the Commissioners to protest the State's property tax valuation process. Though Mr. King stated that this appeal is based on moral grounds rather than the Assessor's personal methodology, he chose not to withdraw his appeal.

Mr. Gingery asked questions of Ms. Shinkle.

Mr. King gave final comments.

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 Barron to affirm the Assessor's 2022 Assessment of Property located at 5000 W. Beaver Pond Rd. and owned by Richard King IV and Tamara Lucille Ashburn in the amount of \$4,446,880.00 based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed four in favor and the motion carried 4-0.

Sanford Trustees, Parcel R0003341, had been scheduled to appear but requested a different date. The Board agreed to allow the Clerk to reschedule that appeal's hearing.

ADJOURN

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to adjourn. Chairwoman Macker called for the vote. The vote showed four in favor and the motion carried 4-0. The meeting adjourned at 3:42 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