

**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 11, 2021** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 9:44 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 2021 property tax assessments.

Commission present: Luther Propst, Vice-Chairman, Mark Barron, and Greg Epstein were present. Natalia Macker, Chairwoman, and Mark Newcomb were absent but joined during the Cohen hearing.

Hearing Officer: Melissa Owens.

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

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to convene as the Teton County Board of Equalization. Vice-Chairman Propst called for a vote. The vote showed all in favor and the motion carried 3-0.

**TSCHIDA, KATHLEEN            PARCEL R0003190**

The Hearing Officer introduced the scheduled hearing for Kathleen Tschida, Parcel #R0003190. The Appellant was called, but did not appear, and the Hearing Officer recommended a provisional motion to dismiss this hearing with the note that State Statute allows the Appellant to request another hearing within the remaining duration of 2021 Board of Equalization hearings.

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to dismiss Lot 35 Rivermeadows Subdivision, Parcel # R0003190. Vice-Chairman Propst called for a vote. The vote showed all in favor and the motion carried 3-0.

The meeting was recessed at 9:47 a.m. and reconvened at 10:09 a.m.

**BOKUM, MARGARET and ANDERSON, LARRY            PARCEL R0018542**

and

**LMJK, ANDERSON FLP            PARCEL R0018543**

The hearing for Margaret Bokum and Larry Anderson, Parcel #R0018542, herein referred to as "Property 1," located at Tract B-2, Willow Lane, Wilson, Wyoming, and the hearing for LMJK Anderson FLP, Parcel #R0018543, herein referred to as "Property 2," located at Tract B-3, Willow Lane, Wilson, Wyoming, began at 10:09 a.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits for Property 1, A1-I2 from the Assessor and Exhibits 1.1-4.1 from the Appellant, and Exhibits for Property 2, A1-I2 from the Assessor and Exhibits 1.1-4.1 from the Appellant, were admitted with no objections with the notice that F2 was replaced.

Mr. Larry Anderson, the Appellant, gave an opening statement.

Mr. Gingery asked questions of County Assessor Melissa Shinkle.

Mr. Anderson asked questions of Melissa Shinkle.

Mr. Gingery responded with questions of Assessor Shinkle.

Mr. Anderson asked further questions of Assessor Shinkle.

The meeting recessed at 11:28 a.m. and reconvened at 11:15 a.m.

Mr. Anderson presented his argument.

Closing arguments were given by Mr. Gingery and Mr. Anderson.

The Hearing Officer did not make a recommendation.

**MOTION FOR PROPERTIES 1 AND 2**

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to affirm the Assessor's 2021 Assessment of Property known as Tract B-3, R00018543, owned by LMJK Anderson FLP, in the amount of \$911,403.00, and to affirm the Assessor's 2021 Assessment of Property known as Tract B-2, R00018542, owned individually by Margaret Bokum & Larry Anderson in the amount of \$925,542.00, based upon the findings of fact and conclusions of applicable law.

Hearing Officer Owens suggested a friendly amendment to the motion to correct the Assessor's value for Parcel R00018542 to read \$925,541.80 rather than \$925,542.00.

The motion maker, Commissioner Barron, and the second, Commissioner Epstein, accepted the amendment.

Hearing Officer Owens called for a vote. The vote showed three in favor and the motion carried 3-0.

The meeting was recessed at 11:46 a.m. and reconvened at 12:01 p.m.

**COHEN, JEFFREY R, TRUSTEE            PARCEL R0009964**

The hearing for Jeffrey R Cohen, Trustee, for Parcel #R0009964 located at Lot 62, Bar-B-Bar Meadows, Jackson, Wyoming, began at 12:01 p.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-F2 from the Assessor and Exhibits 1.1-1-9 from the Appellant are admitted with no objections.

Jeffrey R. Cohen, the Appellant, presented his argument and exhibits to the Board.

Mr. Gingery asked questions of the County Assessor, Melissa Shinkle.

Chairwoman Natalia Macker joined the meeting at 1:04 p.m.

Mr. Cohen asked questions of Assessor Shinkle.

Commissioner Newcomb joined the meeting at 1:25 p.m.

The meeting recessed at 1:40 p.m. and reconvened at 1:48 p.m.

Mr. Gingery and Mr. Cohen asked questions of Assessor Shinkle.

Closing arguments were given by Mr. Cohen and Mr. Gingery.

The Hearing Officer's recommendation was to affirm the Assessor's 2021 valuation as the landowner did not present enough evidence to overturn the assessment.

A motion was made by Commissioner Epstein and seconded by Commissioner Propst to affirm the Assessor's 2021 Assessment of Property located at Lot 62, Bar-B-Bar Meadows, 445 E Oatgrass Rd., Jackson, WY, parcel #R0009964 and owned by Jeffrey R. Cohen, Trustee, in the amount of \$3,329,132.00 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 Commissioners Macker and Newcomb abstaining.

The meeting was recessed at 2:21 p.m. and reconvened at 2:43 p.m.

**WALKER, CHARLES & KAY      PARCEL R0020508**

This hearing was scheduled for this meeting date, however the Walkers did not appear for their hearing. The Hearing Officer asked for a motion to dismiss the appeal.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to dismiss the case dealing with Charles and Kay Walker of Jack Pine Forest Lease #22. Chairwoman Macker called for a vote. The vote showed all in favor and the motion carried 5-0.

**BELL, CHRISTOPHER R & MARILYN A      PARCEL R0009665**

The Christopher R and Marilyn A Bell hearing for Parcel #R0009665 located at Lot 3, Owl Creek, Jackson, Wyoming, began at 2:44 p.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-G2 from the Assessor and Exhibits 1.1-2.135 from the Appellant are admitted with no objections.

Christopher Bell, the Appellant, made an opening statement.

The Board asked questions of Mr. Bell.

Mr. Gingery and Mr. Bell asked questions of Assessor Shinkle.

Closing arguments were given by Mr. Bell and Mr. Gingery.

The Hearing Officer's recommendation was to affirm the Assessor's 2021 valuation as the landowner did not present enough evidence to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to affirm the Assessor's 2021 Assessment of Property located at 8605 Porter Loop and owned by Christopher R. & Marylin A Bell in the amount of \$3,334,038.00, based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed all in favor and the motion carried 5-0.

**ADJOURN**

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to adjourn. Chairwoman Macker called for the vote. The vote showed all in favor and the motion carried 5-0. The meeting adjourned at 4:34 p.m.

Respectfully submitted,  
Chalice Weichman  
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

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Natalia D. Macker, Chairwoman

ATTEST:

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Maureen E. Murphy, County Clerk