

**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 13, 2021** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:35 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: Natalia Macker, Chairwoman, Luther Propst, Vice-Chairman, Mark Barron, and Greg Epstein were present. Mark Newcomb joined the meeting at 11:21 a.m.

Hearing Officer: Melissa Owens.

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

**HARRIS, JAMES B & ANN R                      PARCEL R0010438**

The James B and Ann R Harris hearing for Parcel #R0010438 located at Lot 4, BLK 1, Jackson Hole Golf and Tennis Club Estates, Jackson, Wyoming, began at 8:36 a.m. with the Hearing Officer giving an overview of the proceedings.

The meeting recessed at 8:43 a.m. and reconvened at 8:50 a.m. so that the parties could discuss exhibits.

Exhibits A1-L19 from the Assessor, and Exhibits 1.1-2.215 and a booklet that contains previously provided exhibits numbered 1-62 from the Appellant, were admitted with no objections with the exception of Exhibit 2, which was not entered at that time.

James Harris, the Appellant, gave an opening statement and presented his argument.

Exhibit 2 was admitted with no objection.

Mr. Gingery asked questions of Chief Deputy County Assessor Kristin Williamson.

The meeting recessed at 9:55 a.m. and reconvened at 10:19 a.m.

Mr. Gingery proceeded examining Ms. Williamson, and Mr. Harris responded with questions of Ms. Williamson.

Commissioner Newcomb joined the meeting at 11:21 a.m.

The meeting recessed at 11:28 a.m. and reconvened at 11:42 a.m.

Commissioner Barron left the meeting at 11:28 a.m.

Mr. Harris continued examination of Ms. Williamson.

Mr. Gingery asked questions of Ms. Williamson.

Mr. Harris responded with questions of Ms. Williamson.

The Board asked questions of Ms. Williamson.

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

Mr. Harris responded with final comments.

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

A motion was made by Commissioner and seconded by Commissioner to affirm the Assessor's 2021 Assessment of property located at 405 E. Cottonwood and owned by James B. & Ann R. Harris in the amount of \$3,061,333.00 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 Newcomb abstaining.

The meeting was recessed at 12:45 p.m. and reconvened at 12:43 p.m.

The Hearing Officer reviewed the hearings that were scheduled for today to which the appellants did not appear.

**BARLOW                                      PARCEL R0019741**

The Barlows had withdrawn their appeal prior to the hearing.

**HARSLEM, ERIC F                      PARECL R0009307**

A motion was made by Commissioner Epstein and seconded by Commissioner Propst to dismiss the case for failure to appear. Chairwoman Macker called for a vote. The vote showed all in favor and the motion carried 4-0.

**BALD EAGLE LLC / NEISHABOURI                      PARCEL R0006507, R0017741, R0004026, R0017740**

A motion was made by Commissioner Epstein and seconded by Commissioner Newcomb to be dismissed. Chairwoman Macker called for a vote. The vote showed all in favor and the motion carried 4-0.

**S&B IRREVOCABLE TRUST                      PARCEL R0010134**

A motion was made by Commissioner Propst and seconded by Commissioner Epstein to dismiss item R0010134 for failure to appear. Chairwoman Macker called for a vote. The vote showed all in favor and the motion carried 4-0.

**ADJOURN**

A motion was made by Commissioner Epstein and seconded by Commissioner Newcomb to adjourn. Chairwoman Macker called for the vote. The vote showed all in favor and the motion carried 4-0. The meeting adjourned at 1:50 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