

**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 13, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:42 a.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, Luther Propst, Vice-Chairman, Mark Newcomb, and Greg Epstein were present. Mark Barron 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 Challice Weichman.

**TETON PINES LLC, JOHN GRAHAM, GEITTMAN LARSON SWIFT LLP
THREE PARCELS; #R0007746, #R0008133, and #R0008135**

The Teton Pines LLC hearing for Parcels #R0007746, #R0008133, and #R0008135 located at: 2625 N Teton Pines Drive, Wilson, Wyoming, began at 8:43 a.m. with the Hearing Officer giving an overview of the proceedings and swearing in the witnesses.

Exhibits A-I from the Assessor, and Exhibits 1.1-2.190 from the Appellant, were admitted with no objections.

John Graham, Attorney representing Teton Pines LLC, presented his argument and asked questions of Rick McMullen, Controller for Teton Pines, LLC.

Keith Gingery, Chief Deputy County Attorney representing the Assessor, asked questions of Mr. McMullen, and Mr. Graham responded with additional questions of Mr. McMullen.

Mr. Graham asked questions of Earnest Peter Elzi Jr., General Appraiser with THK Associates, Inc.

Mr. Gingery and Mr. Graham asked questions of Melissa Shinkle, County Assessor.

The meeting recessed at 10:14 a.m. and reconvened at 10:24 a.m.

Mr. Gingery and Mr. Graham asked questions of Robert Lehn, Appraiser with TY Pickett, who has performed appraisals of this property for the Teton County Assessor.

Mr. Gingery and Mr. Graham 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 Newcomb and seconded by Commissioner Epstein to affirm the Assessor's 2022 assessment for Parcels #R0007746, #R0008133, and #R0008135 of Property owned by Teton Pines LLC based upon the findings of fact and conclusions of applicable law.

Commissioner Newcomb withdrew his motion because his intent was to move to remand.

A motion was made by Commissioner Newcomb and seconded by Commissioner Epstein to remand the appeal. Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried 3-1 with Commissioner Propst opposed.

Commissioner Newcomb made a further motion to clarify the two findings that the remand was based upon:

A motion was made by Commissioner Newcomb and seconded by Commissioner Epstein to remand based on the method of appraisal being inconsistently applied and that the economic obsolescence was removed, and directed the prevailing party to provide an Order stating those two findings. Chairwoman Macker called for a vote. The vote showed all in favor and the motion carried.

Commissioner Epstein left the meeting at 12:01 p.m.

The meeting recessed at 12:01 p.m. and reconvened at 12:14 p.m.

SPOTTED HORSE RANCH LLC PARCEL #R0000564

The Spotted Horse Ranch LLC hearing for Parcel #R0000564 located at: 12355 S. Highway 191, Jackson, Wyoming, began at 12:14 p.m. with the Hearing Officer giving an overview of the proceedings and swearing in the witnesses.

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

Edward Bushnell, Attorney representing Spotted Horse Ranch LLC, presented his argument, and asked questions of Kevin Watkins, the Appellant.

Mr. Gingery asked questions of Ms. Shinkle.

The meeting recessed at 12:50 p.m. in order to correct exhibit A, the notice of Assessment for a different property, and the meeting reconvened at 12:56 a.m. with the correct notice of Assessment.

Mr. Bushnell asked questions of Ms. Shinkle.

The Spotted Horse Ranch hearing was recessed at 1:36 p.m. to address the cases of Marino and Rocking H Ranch which were scheduled for today.

The meeting recessed at 1:36 p.m. and reconvened at 1:40 p.m.

Commissioner Epstein rejoined the meeting at 1:40 p.m.

SUZANNE GRAVES MARINO PARCEL #R0001972

The Suzanne G. Marino hearing for Parcel #R0001972 located at: 535 W. Deer Drive, Jackson, Wyoming, had been scheduled for 9:30 a.m. and the Appellant did not appear.

A motion was made by Commissioner Newcomb and seconded by Commissioner Epstein to dismiss the case of Marino due to failure to show. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

Commissioner Epstein and Commissioner Macker left the meeting at 1:42 p.m.

Commissioner Barron Joined the meeting via Zoom at 1:42 p.m. to address the matter of Rocking H Ranch:

ROCKING H RANCH PARCELS #R0010332, #R0010333 - CONTINUED FROM AUGUST 24, 2022

The Rocking H Ranch hearing for Parcels #R0010332, #R0010333 took place on August 24th and was continued to this date. Commissioner Propst, Barron, and Newcomb were present.

A motion was made by Commissioner Propst and seconded by Commissioner Barron to affirm the Assessor's 2022 Assessment of Property located at 6350 N. Snake River Ranch Rd. and owned by Huyler Main Cabin LLC based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed two in favor and the motion carried 3-1 with Commissioner Newcomb opposed.

Commissioner Barron left the meeting at 1:43 p.m. and the meeting recessed at 1:43 p.m.

Commissioner Macker rejoined the meeting at 1:47 p.m.

RECONVENED: SPOTTED HORSE RANCH LLC PARCEL #R0000564

The Spotted Horse Ranch hearing resumed at 1:47 p.m. with Commissioners Macker, Newcomb, and Propst present.

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

Mr. Gingery and Mr. Bushnell gave closing arguments.

The Hearing Officer's recommendation was to remand due to the Residential classification of property used in the assessment of a Dude Ranch.

A motion was made by Commissioner Newcomb and seconded by Commissioner Propst to affirm the Assessor's 2022 Assessment of Property located at 12355 S. HWY 191 and owned by Spotted Horse Ranch LLC in the amount of \$8,076,297.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed two in favor and the motion carried 2-1 with Commissioner Propst opposed.

The meeting recessed at 2:32 p.m. and reconvened at 2:45 p.m.

Commissioner Epstein rejoined the meeting at 2:45 p.m.

GT HALPIN FAMILY HOLDINGS LLC PARCEL #R0011337 - CONTINUED FROM AUGUST 25TH, 2022

The Halpin Family Holdings, LLC hearing for Parcel #R0011337 located at 17820 Old Ranch Rd., Jackson, Wyoming, took place on August 25th, 2022. The Commissioners voted to continue this hearing. The hearing was continued to this date and began at 2:45 p.m. with Commissioners Macker, Propst, Newcomb, and Epstein present. Commissioner Macker had not been present for the original hearing of this appeal, however she reviewed the records in order to consider the matter today.

Mr. Gingery and Laura Ladd, the Appellant, asked questions of Ms. Shinkle.

Mr. Gingery and Ms. Ladd asked questions of Ms. Williamson.

The Assessor and Appellant had made closing arguments on August 25th.

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.

Commissioner Macker left the meeting at 3:25 p.m. and did not vote on the matter.

A motion was made by Commissioner Newcomb and seconded by Commissioner Propst to affirm the Assessor's 2022 Assessment of Property located at 17820 Old Ranch Rd. and owned by GT Halpin Family Holdings LLC in the amended amount of \$11,876,712.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 2-1 with Commissioner Epstein opposed.

The meeting recessed at 3:26 p.m. and reconvened at 3:37 p.m.

MACHOL, WARREN & DEBBIE PARCEL #R0008816

The Warren and Debbie Machol hearing for Parcel #R0008816 located at 500 N. West Ridge Rd., Jackson, Wyoming, took place on August 23rd, 2022 and was continued to a date uncertain. It was rescheduled to be heard today, and the hearing began at 3:37 p.m. with Commissioners Propst, Newcomb, and Epstein present.

Additional exhibits 114-119, from the Appellant, were admitted with no objections.

Mr. Gingery and Mr. Machol asked questions of Ms. Shinkle.

Mr. Machol presented additional arguments.

The hearing recessed at 4:51 p.m. and will be continued on a date uncertain.

ADJOURN

A motion was made by Commissioner Epstein and seconded by Commissioner Propst to adjourn. Chairwoman Macker called for the vote. The vote showed all in favor and the motion carried 3-0. The meeting adjourned at 4:52 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