

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

The Board of County Commissioners in Teton County, Wyoming met in special session at 2:06pm on **May 8, 2018** in the Commissioners Chambers located at 200 South Willow, Jackson, Wyoming.

The purpose of the meeting was to meet as the Teton County Board of Equalization to review the record of the Balkanski hearing from August 24, 2017.

Present were: Mark Newcomb Chair, Natalia Macker Vice-Chair, Greg Epstein, and Smokey Rhea. Paul Vogelheim was absent.

Hearing Officer: Board of County Commissioners

Court Reporter: Amber Williams with T&T Reporting, LLC of Idaho Falls, Idaho

Also present were: Senior Deputy Clerk Kellie Dickerson and Deputy Clerk Shelley Fairbanks

1. Alexandre and Sybilla Balkanski, Parcel R0009269

The Board reviewed the record of the Balkanski hearing from August 24, 2017 to determine if there should be a new evidentiary hearing or review the record and clarify the decision made on August 24, 2017.

Discussion among the Board included Commissioner Epstein would recuse himself if it is just a review of the record as he was not present during the original hearing. Commissioner Macker has reviewed the record and does not feel there is a need to hold a new hearing. She agreed with the amended decision that is Exhibit D and did find an additional piece of information that should be included in the decision – to note in the Findings of Fact that in 2015 the property was categorized from high-end 4 to high-end 3. Commissioner Rhea agreed with Commissioner Macker's statements based on seven examples and the evidence presented. Chair Newcomb stated that valuing improvements is probably difficult in Teton County given the diversity of structures, the number of sales of similar type structures. Based on the hurdle that the appellants are faced with, it is very difficult to overcome and present a preponderance of evidence, it would make it impossible to not support the Assessors valuation. His review also indicates there were a number of homes that could be pulled in as a comparison and based on the Department of Revenues rules, the Assessor used those sales and valuations appropriately to come up with the valuation for this property. He would support reviewing the record.

A motion was made by Commissioner Macker and seconded by Commissioner Rhea to deny the request for a new evidentiary hearing in Docket 2017-61, the appeal of Alexandre and Sybilla Balkanski, from a decision of the Teton County Assessor 2017 property valuation and request the amended decision of the Teton County Board of Equalization including the addition of the Finding of Fact related to the classification of the home be brought to the County Board of Equalization at a meeting on June 5, 2018. Chair Newcomb called for a vote. The motion carried 3-0 with Commissioner Epstein recused.

ADJOURNMENT

A motion was made by Commissioner Macker and seconded by Commissioner Rhea to adjourn the meeting. Chair Newcomb called for a vote. The vote showed all in favor and the motion carried 4-0.

The meeting adjourned at 2:30pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

Mark Newcomb, Chair

Natalia Macker, Vice-Chair

Greg Epstein

Paul Vogelheim

ATTEST: _____
Kathleen "Smokey" Rhea

Sherry L. Daigle, County Clerk