

**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 9:01am on **August 7, 2020** 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 hear appeals that had been filed on 2019 property tax assessments.

Present: Natalia Macker Chair, Greg Epstein Vice-Chair, Mark Barron, Mark Newcomb, and Luther Propst.

Hearing Officer: Melissa Owens

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

Alex Hillinger and Megan Beck Hillinger Parcel R0019597

The Hillinger hearing for Parcel #R0019597 located at 230 Pine Drive, Jackson, WY began at 9:03am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-E1 from the Assessor and Exhibits 1.1-1.62 from the Appellant were admitted with no objections. There were no opening comments.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board.

The Board took the opportunity to ask questions of the Assessor.

Ms. Beck presented her argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Ms. Beck.

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

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to affirm the Assessor's valuation of 230 Pine Drive, Jackson, WY and owned by Alex Hillinger and Megan Beck, reference #R0019597 based upon the Findings of Fact and Conclusions of Applicable Law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 10:17am and reconvened at 10:27am.

Jeffery Scott Hinman Revocable Living Trust Parcel R0005328

The Hinman hearing for Parcel #R0005328 located at 415 W. Kelly Avenue, Jackson, WY began at 10:15am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-G2 from the Assessor and Exhibits 1.1-1.4 from the Appellant were admitted with no objections. There were no opening comments.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Mr. Hinman asked questions of the Assessor.

Mr. Hinman presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery. Mr. Hinman had no closing remarks.

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

A motion was made by Commissioner Barron and seconded by Commissioner Epstein that the County Board of Equalization affirm the Assessor's 2020 Assessment of property located 415 W. Kelly Avenue, Jackson, WY and owned by Jeffery Scott Hinman Revocable Living Trust in the amount of \$969,033 based upon the legal findings of applicable law particularly paragraphs 5 and 6. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 11:38am and reconvened at 1:16pm.

Present: Natalia Macker Chair, Mark Newcomb, and Luther Propst. Mark Barron arrived at 1:19pm. Greg Epstein arrived at 1:45pm.

Hearing Officer: Melissa Owens

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

James and Sherry Musclow Parcel R0004550

The Musclow hearing for Parcel #R0004550 located at 800 S. Maddox Drive, Jackson, WY began at 1:16pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-F1 from the Assessor and Exhibits 1.1-2.6 from the Appellant were admitted with no objections. There were no opening comments.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board.

Commissioner Epstein joined the meeting at 1:45pm.

Mr. Musclow took the opportunity to ask questions of the Assessor.

Mr. Musclow presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Mr. Musclow.

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

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to affirm the Assessor's valuation of 230 Pine Drive, Jackson, WY and owned by Alex Hillinger and Megan Beck, reference #R0019597 based upon the Findings of Fact and Conclusions of Applicable Law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to affirm the Assessor's valuation of 800 S. Maddox Drive, Jackson, WY and owned by James and Sherry Musclow in the amount of \$858,198 based upon the following legal item particularly paragraphs 5 and 6. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 2:27 and reconvened at 3:00pm.

David and Judy Nalley Living Trust Parcel R0000594

The Musclow hearing for Parcel #R0000594 located at 7930 Ross Lane, Jackson, WY began at 3:00pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-E1 from the Assessor and Exhibits 1.1-1.118 from the Appellant were admitted with no objections. There were no opening comments.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board. Mr. Nalley had no questions for the Assessor.

Mr. Nalley presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Mr. Nalley.

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

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to affirm the Assessor's 2020 Assessment of property located 7930 Ross Lane, Jackson, WY and owned by David and Judy Nalley Living Trust in the amount of \$1,496,188 based upon the following legal findings and applicable law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The hearing was adjourned by Hearing Officer Melissa Owens at 4:14pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chair

Greg Epstein, Vice-Chair

Mark Barron

Mark Newcomb

ATTEST:

Luther Propst

Maureen E. Murphy, County Clerk