

**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 8:21am on **August 15, 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 hear appeals that had been filed on 2018 property tax assessments.

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

Hearing Officer: Melissa Owens

Court Reporter: Lani Lewis with T&T Reporting, LLC of Idaho Falls, Idaho

Also present were: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, Deputy County Clerk Kassie Hansen, and Deputy Clerk Shelley Fairbanks

Nannette Bean Parcel R8271

Nannette Bean failed to appear. Mr. Gingery stated under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions. On behalf of the County Assessor, Mr. Gingery asked that the appeal be dismissed for failure to appear.

Hearing Officer Owens dismissed the appeal due to failure to appear.

Kuvinka & Kuvinka Partnerships Parcel R6601

At 8:30am the Kuvinka hearing began for 70 & 72 E. Simpson Ave with the Hearing Officer giving an overview of the proceedings.

Lea Kuvinka, on behalf of the Appellant Kuvinka & Kuvinka Partnership stated there was a name change at the end of June to K & K on Simpson LLC.

Assessors exhibits A-1 through F-4 and appellant exhibits 1-7 are all admitted into evidence on the record.

Ms. Kuvinka, Appellant, addressed the Board giving a brief history of the property. The appellants question is should this be considered commercial. The residential unit is larger than the commercial unit. A mistake was made on the part of the Assessor because only some properties are assessed as residential, some commercial, dual zoning. Ms. Kuvinka stated the property profile is incorrect – they have not remodeled since 1985. The inherent nature of the OR property was not used at the highest and best use of the property. The zoning map shows the OR District is not core commercial, but a buffer zone between residential and commercial. In OR Zoning, there is a maximum of 2000 sf of commercial use. Ms. Kuvinka feels she has overcome the presumption as set forth by the Assessor.

Discussion between the Board and Ms. Kuvinka included historically taxed as commercial but has never challenged.

County Assessor Melissa Shinkle addressed the Board regarding the classification of all commercial use properties, omissions in commercial properties being taxed, the system is not without flaws and the Assessor's Office is striving to fix those, did not value according to zoning, the LEA was valued on a linear regression model.

Discussion between the Board and the Assessor included the possibility of removing the attribute, challenged by so few vacant commercial land, other appraisal methods for this type of issue, distinction between zones, mixed use zoning, how to encourage common sense approach and look for remedies, discretion has created inconsistencies.

Discussion between the Board, the Assessor and the Appellant included larger residential use compared to commercial use, this year's assessment is a mistake to uniform values.

Closing remarks were made by the Appellant, Lea Kuvinka on behalf of K & K on Simpson LLC.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Vogelheim to remand Kuvinka & Kuvinka Partnership and Kuvinka & Kuvinka PC at 70 and 72 E. Simpson to the Assessor not being able to make finding #6, specifically the Assessors valuation that it needs to be a fair market value that the challenges associated with the OR zoning is a buffer between commercial and residential and a potential remedy could be the dropping of the attribute of 2.54 multiplier. This motion failed due to lack of second.

A motion was made by Commissioner Epstein and seconded by Commissioner Rhea to remand K&K back to the Assessor based on the fact the Assessor's discretion to choose residential or commercial has made inconsistencies in the OR Zone. Hearing Officer Owens called for a vote. The vote showed 1-3 in favor with Commissioners Vogelheim, Rhea, and Newcomb opposed and the motion failed.

The meeting was recessed at 10:03am and reconvened at 10:13am.

Hearing Officer Owens gave a recap and clarified what happened before the break.

Ms. Kuvinka stated she would like the remand for be both the use of property and multiplier.

Discussion among the Board included findings no made on valuation (fair market value), multitude of ways valuation is affected.

Ms. Kuvinka cross-examined Assessor Shinkle.

A motion was made by Commissioner Vogelheim and seconded by Commissioner Rhea to remand Kuvinka & Kuvinka Partnership aka Kuvinka & Kuvinka PC at 70 and 72 E. Simpson Avenue to the Assessor being unable to make finding #6 regarding the Assessor's valuation of this specific property that is not correct and does not represent a fair market value and would ask for the Assessor to explore the multiplier 2.54 attribute.

An amendment was made to make the motion to add "within the OR zoned properties, similar properties on Broadway and the Town Square being attributed to other commercial properties and other properties in OR zone, with inconsistencies in the OR zone."

The Hearing Officer called for a vote on the amendment to the motion. The vote showed 3-1 in favor with Commissioner Newcomb opposed and the motion carried.

The amended motion is to remand Kuvinka & Kuvinka Partnership aka Kuvinka & Kuvinka PC at 70 and 72 E. Simpson Avenue to the Assessor being unable to make finding #6 regarding the Assessor's valuation of this specific property that is not correct and does not represent a fair market value and would ask for the Assessor to explore the multiplier 2.54 attribute as a potential remedy within the OR zoned properties, similar properties on Broadway and the Town Square being attributed to other commercial properties and other properties in OR zone, with inconsistencies in the OR zone. The Hearing Officer called for a vote on the amended motion. The vote showed 3-1 in favor with Commissioner Newcomb opposed and the motion carried.

560 Pine Drive Parcel R2893

A representative from 560 and 565 Pine Drive failed to appear. Under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions.

Hearing Officer Owens dismissed the appeal due to failure to appear.

Tammy Ann Henry Parcel R21136

Tammy Ann Henry failed to appear. Under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions.

Hearing Officer Owens dismissed the appeal due to failure to appear.

Michael James & Virginia Halloran Parcel R532

Michael James & Virginia Halloran failed to appear. Under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions.

Hearing Officer Owens dismissed the appeal due to failure to appear.

Philip S. & Elizabeth Stevenson Parcel R4584

At 10:45am the Stevenson hearing began for 639 Lakota Lane with the Hearing Officer giving an overview of the proceedings.

Keith Gingery, Deputy County Attorney, requested the appellant's exhibits 1-4 be admitted in evidence with no objections. Mr. Stevenson had no objections to the Assessor's exhibits A-1 through E-4 and they were admitted into evidence.

Philip Stevenson, Appellant, argued his case.

County Assessor Melissa Shinkle gave a brief review of the issue including improvements on the property and how it is valued, mean and median levels, market adjustments, replacement cost, use of private appraisals.

Discussion between the Board and the Assessor included 2010 fire on property and destruction of house removed from tax roll while unlivable, unable to use new exhibit without knowing the location of each property, characteristics of homes used to value property, the dispute of the appellant is improvements no land value.

Closing remarks were made by the Appellant, Philip S. Stevenson.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Vogelheim and seconded by Commissioner Rhea in the matter of the Stevenson residence at 639 Lakota Lane to affirm the Assessor's values and being able to make the seven findings in Exhibit A-3 and A-4 and the applicable law in Exhibit A-4. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 11:27am and reconvened at 11:37am.

Commissioner Vogelheim left the meeting at 11:37am.

Ted and Suzanna Dawson Parcel R6496

Ted and Suzanna Dawson failed to appear. Under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions.

Hearing Officer Owens dismissed the appeal due to failure to appear.

Maureen O'Leary Parcel R5975

At 11:40am the Stevenson hearing began for 790 E. Broadway with the Hearing Officer giving an overview of the proceedings.

Appellants exhibits 1 and 2 were admitted into evidence with no objections from the Assessor. The Assessor's exhibits A-E are admitted into evidence with no objections from the Appellant.

Maureen O'Leary, Appellant, claimed it was not fair to more than double the land value in one year.

County Assessor Melissa Shinkle stated she agreed with Ms. O'Leary that there is not any tax relief for senior citizens. She also went over the reasons for the way the land was valued.

Discussion between the Board and the Assessor included vacant land comparisons, home replacement costs, market shows the value is in the property since the improvement is so old, stagnant vs. accurate land values.

Closing remarks were made by the Appellant Ms. O'Leary.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Rhea and seconded by Commissioner Newcomb to affirm the Assessor's 2018 Assessment of property located at 790 E. Broadway Ave. for the amount of \$744,500.00 meeting all five requirements in Exhibit A-3 and A-4 and the applicable law in Exhibit A-4. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 12:29pm and reconvened at 12:52pm.

Craig C. Logan Parcel R6139

At 12:52pm the Logan hearing began for 500 E. Hansen Avenue with the Hearing Officer giving an overview of the proceedings.

Craig Logan, Appellant, expressed concerns regarding the current value of his home based on the condition of his home.

Exhibits from the Appellant were admitted into evidence with no objections from the Assessor. The Assessor's exhibits were admitted into evidence with objection from Mr. Logan which was overruled.

Mr. Logan stated the less desirable conditions of his home include no master suite, extensive water damage to the home, and adjacent lot is improved but unoccupied and has major foot traffic to Mike Yokel Park. Currently listed as average quality and condition.

Commissioner Vogelheim arrived at 1:06pm. Hearing Officer Owens updated Commissioner Vogelheim on Mr. Logan's arguments.

County Assessor Melissa Shinkle reviewed her summary on the valuation of Mr. Logan's property. An attempt to visit the home was not done due to a minor home alone. Factors in improvement value include effective age, uniform depreciation rate, located in neighborhood JR7, market adjustment of 2.78.

Discussion between the Board and the Assessor included effective age study, what can/cannot be controlled as the Assessor, economic life, discrepancy in neighborhoods, how condition affects valuation, value difference based on time vs other factors, statements of consideration.

Closing remarks were made by the Appellant, Mr. Logan.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Epstein and seconded by Commissioner Vogelheim to affirm the Assessor's 2018 Assessment of property located at 500 E. Hansen Ave. and owned by Craig C. Logan totaling \$935,275.99 and being able to make the seven findings in Exhibit A-3 and A-4 and the applicable law in Exhibit A-4. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 1:46pm and reconvened at 1:54pm.

Jonathan G. Shick Parcel R6648

At 1:54pm the Shick hearing began for 420 E. Hansen Avenue with the Hearing Officer giving an overview of the proceedings.

Exhibits 1-6 from the Appellant were admitted into evidence with no objections from the Assessor. The Assessor's exhibits A-E were admitted into evidence with no objection from Mr. Shick

Jonathan Shick, Appellant, stated his complaint is a 65% increase in taxes from 2017. Mr. Shick gave five examples of recently sold homes comparable to his (or larger) that sold for less than his was appraised at. Exhibit 7 from the Appellant was admitted into evidence with no objections from the Assessor.

Melissa Shinkle, County Assessor, addressed the Board reviewing the summary submitted to the Board, property profile, mean and median in compliance, information presented shows there should result in a change for 2019 assessment.

Discussion between the Board and Assessor included sales affects the market adjustment and could trigger a negative attribute, abstraction study.

Closing remarks were made by the Appellant, Mr. Shick.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Epstein and seconded by Commissioner Rhea to remand the assessment for Jonathan Shick at 420 E. Hansen back to the Assessor based on the land valuation and to re-evaluate the condition of the property and the negative attributes that could be applied. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 2:43pm and reconvened 2:53pm.

Victorine O'Donoghue Parcel R2222

At 2:55pm the O'Donoghue hearing continued from August 14, 2018 with Victorine O'Donoghue restating her reason for the appeal being located in King Eider but using Indian Trails and Melody Ranch as part of the neighborhood. She would like to be considered in the Rafter J neighborhood.

Kristin Williamson, Deputy County Assessor, stated the land value of Ms. O'Donoghue's was assessed with Rafter J. If her improvements were compared with Rafter J, her assessed value would increase.

A motion was made by Commissioner Rhea and seconded by Commissioner Vogelheim to affirm the Assessor's 2018 Assessment of property located at 3220 King Eider and owned by Victorine O'Donoghue totaling \$739,249.00 based on the seven findings and the applicable law in Exhibit A-3. The Hearing Officer called for a vote. The vote showed all in favor with Commissioner Newcomb abstaining as he was absent during the majority of the hearing on August 14, 2018 and the motion carried.

Dale R. Sanders and Wyoming LLC Parcel R9472

At 3:18pm the Dale Sanders and Wyoming LLC hearing began for 10150 N. Larkspur Lane with the Hearing Officer giving an overview of the proceedings.

It was stipulated that Andrew Cornish is an expert witness in residential and commercial appraisals. The Assessor's exhibits A – E were admitted without objection from Mr. Sanders and the Appellant's exhibits 1 – 2 were admitted without objection from the Assessors.

Andrew Cornish, on behalf of the Appellant, stated the assessment was an overrepresentation of value. Mr. Cornish gave argument for this case.

Keith Gingery, Chief Deputy County Clerk, cross-examined Mr. Cornish relating to the appraisals in Mr. Sanders exhibits.

The meeting was recessed at 4:15pm and reconvened at 4:25pm.

Kristin Williamson, Deputy County Assessor, addressed the Board on land values, improvements, how land value is accounted for in process, landscaping is not valued, entrepreneurial profit captured in process, characteristics to use Teton Village vs. Golf & Tennis Estates, market multiplier is applied to the replacement cost,

Closing remarks were given by Andrew Cornish on behalf of the Appellant.

Closing remarks were made by Keith Gingery, Chief Deputy County Attorney, on behalf of the Assessor.

A motion was made by Commissioner Vogelheim and seconded by Commissioner Rhea to affirm the Assessor's 2018 Assessment of property located at 10150 N Larkspur Lane and owned by Dale R. Sanders and Wyoming LLC totaling \$2,970,280.00 based on the eight findings in Exhibit A-4 and the applicable law in Exhibit A-5. The Hearing Officer called for a vote. The vote showed 3-1 in favor with Commissioner Epstein opposed with and the motion carried.

Robert Righter and Sherry Smith Parcel R9446

At 5:03pm the Righter/Smith hearing began for 1255 S. Meadow Road with the Hearing Officer giving an overview of the proceedings.

Dale Sanders appeared on behalf of the appellant to read a statement into the record.

The Assessor's exhibits A – E were admitted without objection.

Kristin Williamson, Chief Deputy Assessor, addressed the Board and commented on points from the letter read.

Discussion between the Board and staff included Town of Kelly has historically been used to set market adjustment, account for roads lead into neighborhood and condition of roads, Owl Creek sales.

There were no closing statements.

A motion was made by Commissioner Rhea and seconded by Commissioner Vogelheim to affirm the Assessors 2018 Assessment of property located at 1255 E. South Meadow Road and owned by Robert & Sherry Righter totaling \$1,588,219.00 based upon the seven findings in Exhibit A-4 and the applicable law in Exhibit A-5. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 5:26pm and reconvened at 5:31pm.

Mary Kay Turner Living Trust Parcel R9473

At 5:31pm the Mary Kay Turner Living Trust hearing began for 10200 N. Larkspur Lane with the Hearing Officer giving an overview of the proceedings.

John Turner, Appellant, gave testimony regarding the assessment process this year, the comparables for this year's

assessment are inadequate, no paved road system, emergency vehicles expressed concern over the road, unpredictable winter access, Park Service owns the road but has no money to upgrade, no official ISD.

Mary Kay Turner, Appellant, stated the Assessor did due diligence in assessing the property, problems with access.

Keith Gingery, Chief Deputy Attorney, requested from the Turners a different neighborhood to use as a comparable for assessment.

Kristin Williamson, Chief Deputy Assessor, addressed the Board regarding comparable sales, not working with negative attributes due to access, views were locational attribute, sales in Meadow neighborhood.

Closing remarks were given by John Turner.

Mr. Gingery, on behalf of the Assessor, gave no closing remarks.

A motion was made by Commissioner Newcomb and seconded by Commissioner Rhea to affirm the Assessor's valuation for the Mary Kay Turner Living Trust Lot 10200 N Larkspur Lane based on the eight findings in Exhibit A-4 can be made as well as the applicable law does apply in Exhibit A-5. The Hearing Officer called for a vote. The vote showed all in favor and the motion carried.

ADJOURN

The Hearing Officer adjourned the meeting at 5:58pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

Mark Newcomb, Chair

Natalia D. Macker, Vice-Chair

Greg Epstein

Paul Vogelheim

ATTEST: _____
Kathleen "Smokey" Rhea

Sherry L. Daigle, County Clerk