

**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 1:57pm on **August 31, 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 2020 property tax assessments.

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

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, Deputy County Clerk Shelley Fairbanks, and Deputy County Administrative Clerk Chalice Weichman.

Alpenhof Lodge Associates Parcel R0010975

The Alpenhof hearing for Parcel #R0010975 located at 3255 W. Village Drive, Teton Village, WY began at 1:45pm with the Hearing Officer giving an overview of the proceedings. Abraham Tieh and Peter Bach represented the Alpenhof Lodge Associates

Exhibits A1-F12 from the Assessor and Exhibits 1.1-3.18 from the Appellant were admitted with no objections. There were no opening statements.

Keith Gingery, Chief Deputy County Attorney, and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board.

The meeting recessed at 2:52pm and reconvened at 2:59pm.

Mr. Tieh presented his argument and asked why Ms. Shinkle did not make an income-based cap rate assessment in her valuation of the property rather than using cost-sales approach and asked how the Assessor determines other values in her analysis.

Mr. Gingery requested clarification from Chief Deputy Assessor Kristin Williamson and Ms. Shinkle regarding effective age and income-based assessments.

Mr. Tieh wrapped up his presentation. Mr. Gingery asked questions of the Appellant.

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

Mr. Tieh made a closing statement.

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 Propst and seconded by Commissioner Macker that the County Board of Equalization affirm the Assessor's Valuation of the property owned by Alpenhof Lodge Associates, Field Number R0010975, property located 3255 W. Village Drive in Teton Village, WY. Hearing Officer Owens called for a vote. The vote showed 2-2 with Commissioners Epstein and Newcomb opposed and the hearing will be reviewed by Commissioner Barron for a final vote.

The hearing was adjourned by Hearing Officer Melissa Owens at 4:50pm.

Respectfully submitted: sdf
Chalice Weichman
Deputy County Administrative Clerk

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