

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

The Board of County Commissioners of Teton County, Wyoming met in special session at 10:12 a.m. on **September 08, 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: Chairwoman Natalia Macker, Vice-Chairman Greg Epstein, Commissioner Mark Barron, Commissioner Mark Newcomb and Commissioner 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, Deputy County Clerk Shelley Fairbanks, and Deputy County Administrative Clerk Chalice Weichman.

S & B Irrevocable Trust c/o Susan Frankewich Parcel R0010134

The S & B Irrevocable Trust hearing for Parcel #R0010134 5 located at 6275 N Aspen Drive, Jackson, WY began at 10:12 a.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits A-1 through H-2 from the Assessor and Exhibits 1-1 through 1-12 from the Appellant were admitted. Additional exhibits from the Assessor of I-1 through I-25 and additional exhibits from the Appellant of 13 through 18 were admitted.

The hearing was recessed at 10:25 a.m. and reconvened at 10:33 a.m.

There were no opening statements.

Mr. Gingery called as his first witness, Melissa Shinkle, the Teton County Assessor.

The hearing was recessed at 11:13 a.m. and reconvened at 11:29 a.m.

Ms. Frankewich Began to conduct cross examination of the County Assessor. The Hearing Officer stopped the cross examination to remind Ms. Frankewich to be respectful of the Teton County Assessor. Ms. Frankewich expressed displeasure at being reprimanded by the hearing Officer.

Commissioner Epstein interrupted the back and forth between the Hearing Officer and Ms. Frankewich and made a motion that was seconded by Commissioner Barron that the Teton County Board of Equalization affirm the Assessor's 2020 Assessment of property located at 6275 N Aspen Drive, Jackson WY and owned by the S&B Irrevocable Trust in the amount of \$1,329,917.00 based upon the findings of applicable law.

Commissioner Barron withdrew his second of the motion based upon a recommendation by the Hearing Officer to give the appellant a chance to present her case and after Ms. Frankewich agreed to ask her questions in a more respectful tone.

Ms. Frankewich continued questioning the Assessor.

The hearing was recessed for a break at 12:43 p.m. and reconvened at 1:10 p.m.

Ms. Frankewich continued questioning the Assessor.

The hearing was recessed at 1:33 p.m. and reconvened at 1:42 p.m.

Ms. Frankewich continued questioning the Assessor. Mr. Gingery had no follow-up questions.

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

The Board had no questions for the Appellant and/or the Assessor.

Mr. Gingery and Ms. Frankewich presented closing arguments to the Board.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough evidence to support overturning the Assessor's valuation.

A motion was made by Commissioner Barron and seconded by Commissioner Propst that the County Board of Equalization affirm the Assessor's 2020 Assessment of property located at 6275 N Aspen Drive, Jackson, WY and owned by the S & B Irrevocable Trust in the amount of \$1,329,917.00 based upon the findings and applicable law. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

ALPENHOF LODGE ASSOCIATES PARCEL R0010975

There was discussion on the Alpenhof Lodge Associates, Parcel R0010975. On August 31, 2020, the Board of Equalization met to hear the Alpenhof appeal. On that day Commissioner Barron was absent. A motion had been 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. The Hearing Officer had called for a vote. The vote showed 2-2 with Commissioners Epstein and Newcomb opposed and the hearing was to be reviewed by Commissioner Barron for a final vote.

Hearing Officer Owens called for the final vote. Having listened to the meeting recording in its entirety, Commissioner

Barron voted to affirm the above motion.

The hearing was adjourned by Hearing Officer Melissa Owens at 2:15 p.m.

Respectfully submitted: csw
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