

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

The Teton County Board of Commissioners met in a special meeting on **August 4, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:43 a.m.

Pursuant to Wyoming Statute §39-13-109(b), the purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2022 property tax assessments.

Commission present: Natalia Macker, Chairwoman, Luther Propst, Vice-Chairman, and Mark Barron were present. Mark Newcomb joined the meeting at 10:38 a.m. and Greg Epstein was absent.

Hearing Officer: Richard Stout

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, Chief Deputy Assessor Kristin Williamson, County Clerk Maureen Murphy, and Deputy County Clerk Challice Weichman.

**BRESLIN, MOLLY J      PARCEL R0001483**

A hearing for Molly J. Breslin, Parcel #R001483, had been scheduled for 8:30 a.m. and she failed to appear. After 15 minutes, the Board dismissed the hearing.

A motion was made by Commissioner Barron and seconded by Commissioner Propst to dismiss the appeal made by Molly J. Breslin for Parcel #R0001483. The dismissal is based on Chapter 7 Section 20 of the State Board of Equalization Rules that the appeal may be dismissed by the board of any person willfully neglects or refuses to attend the hearing. Chairwoman Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried 3-0.

The meeting recessed at 8:46 a.m. and reconvened at 10:16 a.m.

A hearing for Kenneth Koster had been scheduled for 3:15 p.m. The Clerk and Mr. Koster had rescheduled the hearing for 10:00 a.m. The Appellant failed to appear, and the Board decided to take no action because of possible confusion over schedules.

The meeting recessed at 10:17 a.m. and reconvened at 10:38 a.m. when Mr. Koster arrived.

Commissioner Newcomb joined the meeting at 10:38 a.m.

**KOSTER, KENNETH K      PARCEL R0012062**

The Kenneth K. Koster hearing for Parcel #R0012062 located at 4080 Leigh Lane, Jackson, Wyoming, began at 10:38 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in of the Assessor, Deputy Assessor, County Attorney, and Appellant.

Exhibits A1-A5 from the Assessor, and Exhibits 1.1-1.5 from the Appellant, were admitted with no objections.

Kenneth Koster, the Appellant, withdrew his appeal and chose to use his time to address the Board as to policy issues at the State level.

Chairwoman Macker left the meeting at 10:48 a.m.

The meeting recessed at 10:48 a.m. and reconvened at 10:56 a.m.

**HOUSER, MARK J      PARCEL R0001736**

The Mark J. Houser hearing for Parcel #R0001736 located at 1215 W. Angus Dr., Jackson, Wyoming, began at 10:56 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in of the Assessor, Deputy Assessor, and Appellant.

Exhibits A1-D2 from the Assessor, and Exhibits 1.1-5.4 from the Appellant, were admitted with no objections.

Keith Gingery, Chief Deputy County Attorney representing the Assessor, asked questions of Melissa Shinkle, Assessor.

The Board asked questions of Ms. Shinkle.

Mark J. Houser, the Appellant, presented his argument, and the Board asked questions of Mr. Houser.

The Board asked questions of the Assessor.

Mr. Gingery and Mr. Houser gave final arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2022 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Newcomb to affirm the Assessor's 2022 Assessment of Property located at 1215 W. Angus Dr. and owned by Mark J. Houser in the amount of \$1,714,092.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

The meeting recessed at 11:59 a.m. and reconvened at 12:08 p.m.

**BRANDHORST 2004 TRUSTS, ERIC S & ELIZABETH      PARCEL #R0011450**

The Eric S. and Elizabeth Brandhorst hearing for Parcel #R0011450 located at 210 Yellow Rose Dr., Jackson, Wyoming began at 12:08 p.m. with the Hearing Officer giving an overview of the proceedings and swearing in the Appellant.

Exhibits A1-G16 from the Assessor, and Exhibits 1.1-1.6 from the Appellant, were admitted with no objections.

Mr. Gingery asked questions of Kristen Williamson, Chief Deputy County Assessor.

The Board asked questions of Ms. Williamson.

Eric S. Brandhorst, the Appellant, presented his argument.

Mr. Gingery and Mr. Brandhorst gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2022 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Newcomb to affirm the Assessor's 2022 Assessment of Property located at 210 Yellow Rose Drive and owned by Eric S. and Elizabeth Brandhorst, 2004 Trusts, in the amount of \$2,001,015.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

**ADJOURN**

A motion was made by Commissioner Barron and seconded by Commissioner Newcomb to adjourn. Chairwoman Macker called for the vote. The vote showed three in favor and the motion carried 3-0. The meeting adjourned at 1:07 p.m.

Respectfully submitted,  
Chalice Weichman  
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

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Natalia D. Macker, Chairwoman

ATTEST:

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Maureen E. Murphy, County Clerk