

**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 23, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:29 a.m.

Pursuant to Wyoming State Statute §39-13-102 and §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: Luther Propst, Vice-Chairman, Mark Barron, Mark Newcomb, and Greg Epstein were present. Natalia Macker, Chairwoman, 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.

HARSLEM-CLASQUIN FAMILY TRUST PARCEL #R0009307

The Harslem-Clasquin Family Trust hearing for Parcel #R0009307 located at 525 S. Indian Springs Dr., Jackson, Wyoming, began at 8:33 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-D1 from the Assessor, and exhibits 1.1-2.5 from the Appellant, were admitted with no objections. Later, Exhibit E1 from the Assessor was admitted with no objection.

Lorraine A. Clasquin, the Appellant, gave an opening statement and presented her argument.

The meeting recessed at 8:40 a.m. and reconvened at 8:44 a.m.

Keith Gingery, Chief Deputy County Attorney representing the Assessor, admitted exhibit E1 into the record and asked questions of Melissa Shinkle, County Assessor.

Ms. Clasquin asked questions of the Assessor and presented her closing argument.

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 Epstein to affirm the Assessor's 2022 Assessment of Property located at 525 S. Indian Springs Drive, Jackson, WY and owned by Eric F. Harslem & Lorraine A. Clasquin, Trustees, in the amount of \$12,271,567.00.00 based upon the findings of fact and conclusions of applicable law. Vice-Chairman Propst called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 9:31 a.m. and reconvened at 10:07 a.m. with Commissioner Propst absent.

CARTER, JOSEPH S TRACY & VIRGINIA ELLEN PARCEL #R0004579

The Joseph S. Tracy and Virginia Ellen Carter hearing for Parcel #R0004579 located at 2745 W. Boyles Hill Road, Jackson, Wyoming had been scheduled for 9:15 a.m. and the Appellant failed to appear.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to dismiss the appeal for Joseph Tracy and Virginia Carter for Parcel #R0004579 due to the Appellant's failure to appear. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0 with Commissioner Propst absent.

Commissioner Propst rejoined the meeting at 10:08 a.m.

UPTON MANOR TRUST PARCEL #R0007226

The Upton Manor Trust hearing for Parcel #R0007226 located at 3920 N. Pond Dr. #4212, Jackson, Wyoming, had been scheduled for 10:00 a.m. and the Appellant failed to appear.

A motion was made by Commissioner Newcomb and seconded by Commissioner Epstein to dismiss the appeal of Upton Manor Trust, Parcel #R0007226 located at 3920 N Pond Drive, Unit 4212, due to the Appellant's failure to appear. The Hearing Officer called for a vote. The vote showed four in favor and the motion carried 4-0.

The meeting recessed at 10:09 a.m. and reconvened at 10:43 a.m.

GERVAIS, DONALD G JR & SUSAN K PARCEL #R0010676

The Donald G. JR and Susan K. Gervais hearing for Parcel #R0010676 located at 3655 W. Morley Dr., Jackson, Wyoming, began at 10:43 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-E4 from the Assessor, and exhibits 1.1-1.8 from the Appellant, were admitted with no objections.

Donald Gervais Jr., the Appellant, gave an opening statement and presented his argument.

Mr. Gingery and Mr. Gervais asked questions of Ms. Shinkle.

Mr. Gingery and Mr. Gervais 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 Epstein to affirm the Assessor's 2022 Assessment of Property located at 3655 W. Morley Drive and owned by Donald G. Jr. and Susan K. Gervais, in the amount of

\$9,587,103.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed four in favor and the motion carried 4-0.

The meeting recessed at 11:49 a.m. and reconvened at 2:46 p.m.

MCKEE III ET AL CO-TRUSTEES "ROBERT E C/O HARDING AND CARBONE INC" PARCEL #R0008190

The Robert E. McKee III Et. Al. hearing for Parcel #R0008190 located at 2855 N. Pines Dr., Jackson, Wyoming, was scheduled to begin at 2:30 p.m. and the Appellant did not appear.

A motion was made by Commissioner Newcomb and seconded by Commissioner Epstein to dismiss the appeal of Robert McKee for the property located at 2855 N Pines Drive, based on the Appellant's failure to appear. Hearing Officer Stout called for a vote. The vote showed four in favor and the motion carried 4-0.

SULLIVAN, ANITA H PARCEL #R0005972

The Anita H. Sullivan hearing for Parcel #R0005972 located at 30 Rancher St., Jackson, Wyoming, began at 2:48 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-D1 from the Assessor, and exhibits 1.1-4.1 from the Appellant, were admitted with no objections.

Mr. Gingery asked questions of Ms. Shinkle.

Anita Sullivan, the Appellant, presented her argument.

The Board asked questions of Ms. Shinkle.

Mr. Gingery gave a closing argument.

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 30 Rancher St. and owned by Anita H. Sullivan, in the amount of \$1,522,941.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed four in favor and the motion carried 4-0.

The meeting recessed at 3:39 p.m. and reconvened at 3:50 p.m.

MACHOL, WARREN AND DEBBIE PARCEL #R0008816

The Warren and Debbie Machol hearing for Parcel #R0008816 located at 500 N. West Ridge Rd., Jackson, Wyoming, began at 3:51 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-G1 from the Assessor, and exhibits 1.1-2.113, with additional 2.a.1 through 2.a.10 from the Appellant, were admitted with no objections.

Mr. Gingery asked questions of Ms. Shinkle.

The meeting recessed at 4:04 p.m. to review evidence, and the meeting was reconvened at 4:07 p.m.

Warren Machol, the Appellant, presented his argument.

The Board asked questions of Ms. Shinkle.

The Board will hear the continuance of this appeal at a future date and will resume the hearing with redirection from the Assessor's representation.

A motion was made by Commissioner Barron and seconded by Commissioner Propst to continue the appeal of Warren Machol to a date agreed upon by the Assessor and Clerk. Herring Officer Stout called for a vote. The vote showed four in favor and the motion carried 4-0.

ADJOURN

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to adjourn. Vice-Chairman Propst called for the vote. The vote showed all in favor and the motion carried 4-0. The meeting adjourned at 4:56 p.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chairwoman

ATTEST:

Maureen E. Murphy, County Clerk