

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

The Teton County Board of Commissioners met in a special meeting on **September 22, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 10:08 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 Newcomb, and Greg Epstein were present. Natalia Macker, Chairwoman, and Mark Barron were absent.

Hearing Officer: Richard Stout

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

APPROVAL OF FINDINGS OF FACT AND CONCLUSIONS OF LAW

A motion was made by Commissioner Epstein and seconded by Commissioner Newcomb to approve the Findings of Fact and Conclusions of Law for the hearings of Linn, Upton Manor Trust, SRS Club LLC, Carter, Maverik Country Store, Sanford, Cummings, Gervais, Fisher (2 Appeals), Aurelio, Harslem / Clasquin, Schwartz, Seaton, Sullivan, and Moreno. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

MACHOL, WARREN & DEBBIE PARCEL #R0008816

The Warren and Debbie Machol hearing for Parcel #R0008816 located at 500 N. West Ridge Rd., Jackson, Wyoming, took place on August 23rd, 2022 and was continued to September 13, 2022. After both parties made additional arguments, the hearing was continued to this day. The hearing began at 10:12 a.m. with Commissioners Propst, Newcomb, and Epstein present.

An additional exhibit, 2.114, was admitted by the Appellant with no objection.

Warren Machol, the Appellant, presented arguments in addition to those given at the previous hearings.

Keith Gingery, Chief Deputy County Attorney, asked questions of Kristin Williamson, Chief Deputy County Assessor.

Mr. Machol asked questions of Ms. Williamson.

The meeting recessed at 10:57 a.m. and reconvened at 11:02 a.m.

Mr. Gingery and Mr. Machol 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 Epstein and seconded by Commissioner Propst to affirm the Assessor's 2022 Assessment of Property located at 500 N. West Ridge Rd. and owned by Warren & Debbie Machol in the amount of \$5,791,347.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed two in favor and the motion carried 2-1 with Commissioner Newcomb opposed.

ADJOURN

A motion was made by Commissioner Propst and seconded by Commissioner Epstein to adjourn. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried 3-0. The meeting adjourned at 11:44 a.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chairwoman

ATTEST:

Maureen E. Murphy, County Clerk