

**Park County Board of County Commissioners  
July 22, 2009  
Special Meeting – Board of Equalization**

Proceedings of a Park County Board of County Commissioners special meeting, held in Cody, Wyoming on Tuesday, July 22, 2009. Present were Commission Chair Bill Brewer, Commissioners Tim French, Dave Burke, Jill Shockley Siggins and Bucky Hall, County Clerk Kelly Jensen; Board of Equalization Hearing Officer Southgate "Sox" Freeman, III; Park County Assessor Doug Brandt, Deputy County Assessor Pat Meyer, and Deputy County Attorney James Davis, representing the County Assessor's office; and appealing property owners or their representatives.

The Park County Board of County Commissioners convened as the Board of Equalization at 9:30 a.m. Board of Equalization Hearing Officer Southgate "Sox" Freeman opened the hearings for the Park County Board of Equalization.

**Daniel Gorgol, Docket 2009-01**

The Board heard the appeal of Daniel Gorgol, property number 06510405901002, Docket 2009-01. The hearing was limited to the valuation of the assessed property, located at 1796 Southfork Road, described in the Notice of Assessment. Mr. Gorgol provided an opening statement regarding an increase of \$75,000 in assessed valuation, stating it is not in line with valuations for neighboring landowners. Mr. Gorgol was sworn in prior to giving testimony. Deputy County Assessor Pat Meyer was sworn in prior to giving testimony.

**Gorgol Exhibits**

Exhibit A – Assessment for Property R0010342, valuation \$466,936.(1 page)

Exhibit B – Assessment for Property R0010348, valuation \$532,317 (1 page)

Exhibit C – Assessment for Property R0010206, valuation \$578,527 (1 page)

**Park County Assessor Exhibits**

Exhibit 1 – 2009 Original Notice of Assessment, R0010369 (Gorgol Property), valuation \$615,949 (1 page)

Exhibit 2 – 2009 Amended Schedule Notice of Assessment, R0010369 (Gorgol Property), valuation \$603,633 (1 page)

Exhibit 3 – Procedure for determining Fair Market Value (1 page)

Exhibit 4 – 2008 Valid Sales South Fork (1 page)

Exhibit 5 – 2007, 2008 Valid Sales South Fork (2 pages)

Exhibit 6 – Photographs, Graphic Drawing, Details of Daniel Gorgol's Property listing Condition, Out Buildings, Amenities and Corresponding Values (6 pages)

Exhibit 7 – Zahller Property, R10342, Using the same documents as Exhibit 6 but for R10342 as a comparison to the Gorgol property (6 pages)

Exhibit 8 - Assessment for Property R0010342, (Exhibit A) with Notes written by Mr. Meyer about differences between this property and Mr. Gorgol's property (1 page)

Exhibit 9 - Assessment for Property R0010348, (Exhibit B) with Notes written by Mr. Meyer about differences between this property and Mr. Gorgol's property (1 page)

Exhibit 10 - Assessment for Property R0010206, (Exhibit C) with Notes written by Mr. Meyer about differences between this property and Mr. Gorgol's property (2 pages)

Following closing arguments Hearing Officer Freeman closed the hearing.

**Edwin and Carol Higbie, Docket 2009-02**

The Board heard the appeal of Edwin and Carol Higbie. Appearing was Edwin Higbie, appealing the assessment of 37 properties in three subdivisions (Trailhead #2, Trailhead #3 and High Plains), Docket 2009-02. The hearing was limited to the valuation of the assessed properties. Mr. Higbie was sworn in prior to giving testimony. Deputy County Assessor Pat Meyer was sworn in prior to giving testimony.

**Higbie Exhibits**

Exhibit A – Letter to the Board of Equalization and attached photographs (4 pages)

**Park County Assessor Exhibits**

Exhibit 1 – 2009 Notice of Tax Assessments for 18 properties in Trailhead #3 PUD Subdivision (18 pages)

- Exhibit 2 – 2009 Notice of Tax Assessments for 14 properties in Trailhead #2 Addition Subdivision (14 pages)
- Exhibit 3 – 2009 Notice of Tax Assessments for 5 properties in High Plains Subdivision (5 pages)
- Exhibit 4 – 2008 Sales Report of Vacant Land (1 page)
- Exhibit 5 – Present Worth Valuation Calculation Trailhead 3 (1 page)
- Exhibit 6 – Present Worth Valuation Calculation Trailhead 2 (1 page)
- Exhibit 7 – Present Worth Valuation Calculation High Plains (1 page)
- Exhibit 8 – Comparison of Market Value to Assessed Value for all 3 (1 page)
- Exhibit 9 – Letter from Wyoming Department of Revenue to All Wyoming County Assessors dated October 19, 2008, Subject: Valuation Method for Vacant Land

Following closing arguments Hearing Officer Freeman closed the hearing. The Board met in executive session to consider the appeals of Gorgol and Higbie. Hearing Officer Freeman adjourned the meeting of the Board of Equalization. The Park County Board of Commissioners adjourned their special meeting.

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Bill Brewer, Chairman

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Bucky Hall, Vice Chairman

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Jill Shockley Siggins, Commissioner

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Dave Burke, Commissioner

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Tim A. French, Commissioner

Attest:

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Kelly Jensen, County Clerk