

**Park County Board of County Commissioners
July 20, 2010
Special Meeting – Board of Equalization**

A special meeting of the Board of County Commissioners of Park County, Wyoming, was held on Wednesday, July 20, 2011. Present were Chairman Bucky Hall; Commissioners Loren Grosskopf; Dave Burke; Joseph E. Tilden; and Tim French; County Clerk Jerri Torczon; Board of Equalization Hearing Officer Southgate "Sox" Freeman, III; Park County Assessor Pat Meyer; Chief Appraiser/Analyst Bryan Henderson; Deputy County Assessor Pam McMahon; and Deputy County Attorney James Davis, representing the County Assessor's office; Carol Gureski, Owner of CG Virtual Services; and appealing property owners or their representatives.

The Park County Board of County Commissioners convened as the Board of Equalization at 10:00 a.m. Board of Equalization Hearing Officer Southgate "Sox" Freeman, III opened the hearings for the Park County Board of Equalization. All persons offering testimony were sworn in prior to testifying.

Jon Sowerwine, Docket No. 2011-02.

The Board heard the appeal of Jon Sowerwine, Property #R13303 located at 43 Streamside Drive in Cody. Mr. Sowerwine presented his opening statement and stated the purpose of his appeal. Mr. Sowerwine stated that he is being assessed based on inaccurate property lines and is also being assessed for State land. He stated that he did receive a revised tax assessment on July 20, 2011. Hearing Officer Freeman concluded that based on the receipt of a revised tax assessment, this matter would be continued for a minimum of thirty days according to the Rules and Regulations of the Park County Board of Equalization and the hearing was closed.

John Godinez – Docket No. 2011-01.

The meeting reconvened in the matter of the appeal of John Godinez, Property #R13308, located at 3 Boulder Drive in Cody. Mr. Godinez was represented by his agent, Jon Sowerwine. Hearing Officer Freeman stated that Mr. Godinez was served with the hearing notice and it appears that jurisdiction to hear this matter does exist. Mr. Sowerwine made his opening remarks and reason for appeal as the land value was tied to a recent sale of adjacent land at \$12,000.00 per acre and this property should be less because it is not zoned commercial and has less access.

A short recess was called and the meeting reconvened. Mr. Sowerwine then withdrew his appeal on behalf of Mr. Godinez and the hearing was closed.

Fred Reynolds – Docket No. 2011-04.

The meeting reconvened regarding the appeal of tax assessment brought by Fred Reynolds, Property #R0010954, located at 12 Bartlett Lane in Cody. Hearing Officer Freeman determined that Mr. Reynolds was served with notice of the meeting and that jurisdiction exists and the hearing would continue. Mr. Reynolds gave his opening statement and said that his appeal to the tax assessment is based on the arbitrary and capricious nature of how the County Assessor determines taxes. He stated reasons why he felt his assessment was too high and stated that replacement cost new is not market value.

James F. Davis gave opening statements on behalf of the County Assessor's Office.

Fred Reynolds presented the following Exhibits for his case at large and explained the reason for the exhibits:

Exhibit 1 - 2011 Notice of Assessment, Property #R0010954, consisting of five pages.

Exhibit 2 - Multiple Listing Service #R10005709A, consisting of five pages.

Exhibit 3 - Multiple Listing Service #10005325, consisting of five pages.

Exhibit 4 – 2011 Notice of Assessment, Property #R0012727, consisting of six pages.

Exhibit 5 – Letter dated June 28, 2011 from Fred Reynolds, consisting of two pages.

Exhibit 6 – Park County Assessor Property Summary, Property #R001954, consisting of five pages.

Exhibit 7 – Park County Assessor Property Summary, Property #R0012727, consisting of two pages.

Exhibit 8 – Sketches/Photos for Account #R0012727, consisting of three pages.

Exhibit 9 – Park County Cost Breakdown Sheet, Account #R0019054, consisting of six pages.

James Davis presented his case at large and presented the following exhibits:

Exhibit A – 2011 Notice of Assessment, Property #R0011698, consisting of six pages.

Exhibit B – 2011 Notice of Assessment, Property #R0012411, consisting of six pages.

Exhibit C – 2011 Notice of Assessment, Property #R0011840, consisting of six pages.

Exhibit D – 2011 Notice of Assessment, Property #R0010765, consisting of five pages.

Exhibit E – Procedure for Determining Fair Market Value.

Exhibit F – Map and All LEA's S6, consisting of nine pages.

Exhibit H – Group 002 (Southfork) 1 Year Sales, consisting of one page.

Exhibit J – 2011 Notice of Assessment, Property #R0012898, consisting of five pages.

Exhibit K – 2011 Notice of Assessment, Property #R0014968, consisting of six pages.

Exhibit L – Statement of Consideration, Reference #06520204504001, consisting of two pages.

James F. Davis questioned County Assessor Pat Meyer regarding his valuation procedures, regarding the State of Wyoming Computer Assisted Mass Appraisal (CAMA) System, and the reasons for the differences in assessed valuations. Mr. Meyer testified that Mr. Reynolds' property was previously undervalued and was brought into compliance with other property in the area this year.

Adjournment.

There being no further business to come before the Board, it was moved by Commissioner Burke, seconded by Commissioner Tilden and unanimously carried to adjourn the meeting.

Bucky Hall, Chairman

Dave Burke, Vice Chairman

Loren Grosskopf, Commissioner

Joe Tilden, Commissioner

Tim French, Commissioner

Attest:

Jerri B. Torczon, County Clerk