

**Park County Board of County Commissioners  
July 19, 2012  
Special Meeting – Board of Equalization**

A special meeting of the Board of County Commissioners of Park County, Wyoming, was held on Wednesday, July 19, 2012. Present were Chairman Tim French; Commissioners Loren Grosskopf; Dave Burke; and Joseph E. Tilden; County Clerk Jerri Torczon; Board of Equalization Hearing Officer Southgate "Sox" Freeman, III; Park County Assessor Pat Meyer; Chief Appraiser/Analyst Bryan Henderson; and Deputy County Attorney James F. Davis, representing the County Assessor's office; Carol Gureski, Owner of CG Virtual Services; and appealing property owners. Commissioner Bucky Hall was not present.

The Park County Board of County Commissioners convened as the Board of Equalization at 8:00 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.

**Rodney Mason, Docket No. 2011-01.**

The Board heard the appeal of Rodney Mason, Property #R0007086 located at 215 B Street in Cody, Wyoming. Mr. Mason presented his opening statement and stated the purpose of his appeal. Mr. Mason stated that the increase from 2011 to 2012 is unrealistic and presented a comparative market analysis. Mr. Mason presented the following exhibits:

Exhibit 1 - Cover letter, 2012 Amended Notice of Assessment, 2012 Notice of Assessment, Comparative Market Analysis, and photographs, consisting of twenty-three pages.

Exhibit 2 - 2011 Notice of Assessment.

James F. Davis, Deputy County Attorney, presented his case at large and presented the following exhibits:

Exhibit A - Procedure for Determining Fair Market Value.

Exhibit B - 2012 of Assessment, 2012 Amended Notice of Assessment, Property Summary, Property Detail, and photographs, consisting of seven pages.

Exhibit C - Neighborhood Map.

Exhibit D - Neighborhood Map with 2012 Sales Ratio Study, consisting of two pages.

Exhibit E - Neighborhood Group Modulares.

Exhibit F - Property Summary of Property #R0009889, consisting of four pages.

Exhibit G - Property Summary of Property #R0007974, consisting of four pages.

Exhibit H - Property Summary of Property #R0009517, consisting of seven pages.

Exhibit I - Property Summary of Property #R0007969, consisting of six pages.

Exhibit J - Property Summary of Property #R0008581, consisting of four pages.

James F. Davis questioned County Assessor Pat Meyer regarding his valuation procedures, mass appraisal, and State requirements. Mr. Meyer stated that in previous years, Mr. Mason's property was undervalued, as all modular homes were undervalued, and Mr. Mason's property was brought into compliance with other like property.

**Phil O. Baird, Docket No. 2011-02.**

The Board heard the appeal of Phil O. Baird, Property #R0005230 and #R0005237, Parcels 5 and 6, located on Big View Road in Clark, Wyoming. Mr. Baird appeared telephonically and presented his opening statement and the purpose of his appeal. Mr. Baird stated that his property was now virtually worthless, due to the compressor plant being built on top of a hill overlooking residential properties; that the property value was diminished with natural gas production, with diesel engines, a burning flare and chemical venting; and the pollution of the Line Creek Aquifer. Mr. Baird presented the following exhibits:

Exhibit 1 - Statement to Contest Property Tax Assessment, letter, map and newspaper article, consisting of five pages.

Exhibit 2 - Property Summary of Property #R0005236.

Exhibit 3 - Property Summary of Property #R0005237.

Mr. Baird then left the hearing by terminating the telephone call on his volition, knowing the hearing would continue in his absence.

James F. Davis questioned County Assessor Pat Meyer regarding his valuation procedures, regarding mass appraisal, and State requirements. James F. Davis presented the following exhibits which were objected to en masse by Mr. Baird. Said objections were overruled by the Hearing Officer.

Exhibit A - 2012 Notice of Assessment, Property Summaries, photographs and maps, consisting of eight pages.

Exhibit B - Map for listing of land values and the assessed valuation of various properties in the Clark area, consisting of eight pages.

Exhibit C - Photographs, consisting of two pages.

Exhibit D - Aerial map, photographs and land valuations, consisting of six pages.

Exhibit E - Sales of vacant land and map, consisting of five pages.

Exhibit F - Photograph and map of property sales, consisting of two pages.

Exhibit G - Aerial Map.

**Adjournment.**

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

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Tim French, Chairman

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Loren Grosskopf, Vice Chairman

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Joe Tilden, Commissioner

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Dave Burke, Commissioner

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Bucky Hall, Commissioner

Attest:

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Jerri B. Torczon, County Clerk