

**Park County Board of County Commissioners
July 17, 2013
Special Meeting - Board of Equalization**

A special meeting of the Board of County Commissioners of Park County, Wyoming, was held on Wednesday, July 17, 2013. Present were Chairman Loren Grosskopf, Commissioners Bucky Hall, Lee Livingston, Joseph E. Tilden and Tim French; Park County Clerk Jerri Torczon; Board of Equalization Hearing Officer Southgate "Sox" Freeman, III; Park County Assessor Pat Meyer; Chief Appraiser/Analyst Brian Henderson; and Deputy County Attorney James F. Davis, representing the County Assessor's office; Carol Gureski, owner of CG Virtual Services; and appealing property owner Fred Reynolds.

The Park County Board of County Commissioners convened as the Board of Equalization at 8:30 a.m. Board of Equalization Hearing Officer Southgate "Sox" Freeman, III opened the hearing for the Park County Board of Equalization. All persons offering testimony were sworn in prior to testifying.

Fred Reynolds, Docket No. 2012-01.

The Board heard the appeal of Fred Reynolds, Property #R0010954, located at 12 Bartlett Lane, Cody, Wyoming. Mr. Reynolds waived offering an opening statement, as did Mr. Davis on behalf of the County Assessor's Office. Mr. Reynolds stated that his appeal to the tax assessment is based on his inability to sell his property at the value listed by the Assessor's Office and that since banks will not loan on the property, the taxable valuations should be considerably lower.

Fred Reynolds presented the following Exhibits for his case and explained the reason for the exhibits. Mr. Davis had no objections to the Exhibits being offered.

Exhibit 1 - Assessment Year 2012 Statement to Contest Property Tax Assessment, consisting of one page.

Exhibit 2 - Cook Appraisals, Inc. Invoice, consisting of one page.

Exhibit 3 - Report from Cook Appraisals, Inc, consisting of five pages.

Exhibit 4 - Letter from Pinnacle Bank to potential buyer of property at 12 Bartlett Lane, Cody, Wyoming, consisting of one page.

Exhibit 5 - Notice of Action Taken for potential buyer of property, consisting of two pages.

Exhibit 6 - Note from the Assessor's Office to Mr. Reynolds with the Marshall & Sift tables attached, consisting of nine pages.

James Davis presented the case on behalf of the County Assessor and presented the following exhibits:

Exhibit A - 2013 Notice of Assessment, Property Summary and Property Detail of residence at 12 Bartlett Lane, with photos, consisting of nine pages.

Exhibit B - Procedure for Determining Fair Market Value, consisting of one page.

Mr. Reynolds objected to Exhibits C and D as there were no details on the like properties that these exhibits refer to. Hearing Examiner Freeman allowed Exhibits C and D to be entered later in the hearing.

Exhibit E - 2013 Notice of Assessment, Property Summary and Property Detail of like residence, with photos, consisting of six pages.

Exhibit F - 2013 Notice of Assessment, Property Summary and Property Detail of like residence, with photos, consisting of six pages.

Exhibit G - 2013 Notice of Assessment, Property Summary and Property Detail of like residence, with photos, consisting of six pages.

Exhibit H - 2013 Notice of Assessment, Property Summary and Property Detail of like residence, with photos, consisting of six pages.

Exhibit I - 2013 Notice of Assessment, Property Summary and Property Detail of license residence, with photos, consisting of six pages.

Exhibit C - Table of five like properties showing calculation of housing value, with 17% adjustment for modulars.

Exhibit D - Table of five like properties showing calculation of housing value with no 17% adjustment for modulars.

Exhibit J - Property Summary and Property Detail of 12 Bartlett Lane showing calculation of housing value with no 17% adjustment for mobile home.

Exhibit K was not allowed upon the objection of Mr. Reynolds and was ruled as irrelevant.

Exhibit L - Purged mobile home valid sales history spreadsheet building before 1976.

Mr. Davis questioned County Assessor Pat Meyer regarding the determination of property values, adjustments for modular or mobile homes and how adjustments are made.

Mr. Reynolds presented closing statements and stated that his assessment was for forced air heat, when he as electric heat. Mr. Davis presented closing statements on behalf of the County Assessor.

Commissioners reviewed the testimony given and the exhibits presented. The Findings of Fact and Decision will be prepared for approval on July, 29, 2013.

Adjournment.

It was moved by Commissioner Hall, seconded by Commissioner Tilden and unanimously carried to adjourn the meeting.

Loren Grosskopf, Chairman

Joseph E. Tilden, Vice Chairman

Bucky Hall, Commissioner

Lee Livingston, Commissioner

Tim A. French, Commissioner

Attest:

Jerri B. Torczon, County Clerk