

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
NATRONA COUNTY ASSESSOR FROM)
A DECISION OF THE NATRONA COUNTY) Docket No. **2012-85**
BOARD OF EQUALIZATION - 2012)
PROPERTY VALUATION (Dawson Property))

DECISION AND ORDER

APPEARANCES

Heather Duncan-Malone, Deputy Natrona County Attorney, appeared on behalf of Susan DeWitt, Natrona County Assessor (Assessor).

Charles Keefer appeared on behalf of Jean M. Dawson, Trustee (Dawson Trust Property or Taxpayer).

DIGEST

The Assessor filed a Notice of Appeal of a Natrona County Board of Equalization (County Board) decision adjusting the 2012 valuation of the Dawson Trust Property to the Wyoming State Board of Equalization (State Board). The Assessor requested the Notice of Appeal be relied upon as her opening brief. Taxpayer filed a "Response Statement" as allowed by the State Board's corrected Briefing Order issued on January 9, 2013. On January 9, 2013, Taxpayer requested the State Board set this matter for oral argument. On March 26, 2013, the Assessor filed Petitioner's Notice of Intent not to Appear at Oral Argument. The State Board heard oral argument on April 16, 2013. Mr. Keefer argued on behalf of the Taxpayer.

The State Board, Chairman Steven D. Olmstead, Vice Chairman Paul Thomas Glause and Board Member E. Jayne Mockler, considered the Petitioner's Notice of Appeal, the Request of Petitioner to Rely on Original Letter of Appeal as Opening Brief, Taxpayer's Response Statement, oral argument, the hearing record and the decision of the County Board.

We evaluate the Assessor's appeal of the County Board decision against our standard of review, which is whether the decision was arbitrary, capricious, unsupported by substantial

evidence, and/or contrary to law. *Rules, Wyoming State Board of Equalization, Chapter 3 § 9.* Based on that review, the decision of the Natrona County Board of Equalization is reversed and remanded.

ISSUES

The Assessor identified two issues in her appeal:

1. There was no evidence in the record to show the CAMA system was used improperly or to overcome the presumption of validity and accuracy of the Assessor’s valuation.
2. The County Board decision valuing Taxpayer’s property at the previous year’s value was not supported by substantial evidence presented at the hearing and was arbitrary and capricious.

[Assessor’s Notice of Appeal, p. 2].

Taxpayer identified one issue in its Response Statement:

The County Board decision to value Taxpayer’s property at its value from the previous year was supported by a preponderance of the evidence.

[Taxpayer’s Response Statement, p. 1].

This Board restates the issue before it as follows:

Was the County Board decision adjusting the 2012 value of the Dawson Trust Property arbitrary, capricious, an abuse of discretion or otherwise not in accordance with law, in excess of statutory jurisdiction, authority or limitations or lacking statutory right, or unsupported by substantial evidence?

PROCEEDINGS BEFORE THE COUNTY BOARD

The County Board conducted a hearing on Taxpayer’s protest on August 21, 2012. Findings of Fact, Conclusions of Law and Order were entered by the County Board on September 25, 2012, directing the Assessor to value Taxpayer’s property at the adjusted fair market value from the previous year. [County Board Record, pp. 84–90].

STANDARD OF REVIEW

When the State Board hears appeals from a county board, it acts as an intermediate level of appellate review. *Laramie County Board of Equalization v. Wyoming State Board of Equalization*, 915 P.2d 1184, 1188 (Wyo. 1996); *Union Pacific Railroad Company v. Wyoming State Board of Equalization*, 802 P.2d 856, 859 (Wyo. 1990). In its appellate capacity, the State Board treats a county board as the finder of fact. *Id.* In contrast, the State Board acts as the finder of fact when it hears contested cases on appeal from final decisions of the Department of Revenue (Department). *Wyo. Stat. Ann. § 39-11-102.1(c)*. This sharp distinction in roles is reflected in the State Board Rules governing the two different types of proceedings. *Compare Rules, Wyoming State Board of Equalization, Chapter 2 with Rules, Wyoming State Board of Equalization, Chapter 3.*

The State Board standards for review of a county board decision are, by Rule, nearly identical to the Wyoming Administrative Procedure Act standards which a district court must apply in reviewing an agency action, findings of fact, and conclusions of law. *Wyo. Stat. Ann. § 16-3-114(c)(ii)*. However, unlike a district court, the State Board will not rule on claims a county board has acted “[c]ontrary to constitutional right, power, privilege or immunity.” *Wyo. Stat. Ann. § 16-3-114(c)(ii)(B)*. The State Board’s review is limited to a determination of whether a county board’s action is:

- (a) Arbitrary, capricious, an abuse of discretion or otherwise not in accordance with law;
- (b) In excess of statutory jurisdiction, authority or limitations or lacking statutory right;
- (c) Without observance of procedure required by law; or
- (d) Unsupported by substantial evidence.

Rules, Wyoming State Board of Equalization, Chapter 3 § 9.

Since the State Board Rules are patterned on the judicial review provision of the Wyoming Administrative Procedure Act, we look to precedent interpreting Wyoming Statutes section 16-3-114(c) for guidance. For example, we must apply this substantial evidence standard:

When an appellant challenges an agency’s findings of fact and both parties submitted evidence at the contested case hearing, we examine the entire record to determine if the agency’s findings are supported by substantial evidence. *Colorado Interstate Gas Co. v. Wyoming Department of Revenue*, 2001 WY

34, ¶ 8, 20 P.3d 528, 530 (Wyo.2001); *RT Commc'ns, Inc. v. State Bd. of Equalization*, 11 P.3d 915, 920 (Wyo.2000). If the agency's findings of fact are supported by substantial evidence, we will not substitute our judgment for that of the agency and will uphold the factual findings on appeal. "Substantial evidence is more than a scintilla of evidence; it is evidence that a reasonable mind might accept in support of the conclusions of the agency." *Id.*

Chevron U.S.A., Inc. v. Department of Revenue, 2007 WY 79, ¶ 9, 158 P.3d 131, 134 (Wyo. 2007).

We also apply this standard when reviewing conclusions of law:

Questions of law are reviewed *de novo*, and "[c]onclusions of law made by an administrative agency are affirmed only if they are in accord with the law. We do not afford any deference to the agency's determination, and we will correct any error made by the agency in either interpreting or applying the law." *Bowen v. State, Dep't of Transp.*, 2011 WY 1, ¶ 7, 245 P.3d 827, 829 (Wyo.2011) (quoting *State ex rel. Workers' Safety & Comp. Div. v. Garl*, 2001 WY 59, ¶ 9, 26 P.3d 1029, 1032 (Wyo.2001)).

Maverick Motorsports Group, LLC v. Department of Revenue, 2011 WY 76, ¶ 12, 253 P.3d 125, 128 (Wyo. 2011).

We review the findings of ultimate fact of a county board *de novo*:

When an agency's determinations contain elements of law and fact, we do not treat them with the deference we reserve for findings of basic fact. When reviewing an "ultimate fact," we separate the factual and legal aspects of the finding to determine whether the correct rule of law has been properly applied to the facts. We do not defer to the agency's ultimate factual finding if there is an error in either stating or applying the law.

Basin Elec. Power Co-op., Inc. v. Dep't of Revenue, State of Wyo., 970 P.2d 841, 850-51 (Wyo. 1998)(citations omitted), *quoted in Britt v. Fremont County Assessor*, 2006 WY 10, ¶ 17, 126 P.3d 117, 123 (Wyo. 2006).

We also apply this "arbitrary and capricious" standard:

Even if sufficient evidence is found to support the agency's decision under the substantial evidence test, this [Board] is also required to apply the arbitrary-and-capricious standard as a "safety net" to catch other agency action which

might have violated the Wyoming Administrative Procedures Act. *Decker v. Wyoming Medical Comm'n*, 2005 WY 160, ¶ 24, 124 P.3d 686, 694 (Wyo. 2005). “Under the umbrella of arbitrary and capricious actions would fall potential mistakes such as inconsistent or incomplete findings of fact or any violation of due process.” *Id.* (quoting *Padilla v. State ex rel. Wyoming Workers’ Safety and Comp. Div.*, 2004 WY 10, ¶ 6, 84 P.3d 960, 962 (Wyo. 2004)).

State ex rel. Wyoming Workers’ Safety and Comp. Div. v. Madeley, 2006 WY 63, ¶ 8, 134 P.3d 281, 284 (Wyo. 2006).

FACTS PRESENTED TO THE COUNTY BOARD

1. Taxpayer owns 19.75 acres of residential property located in portions of the SW1/4 NE1/4, SE1/4 NE 1/4, Section 22, T34N, R78W of the 6th P.M., at the intersection of Cole Creek Road and Sandpiper, Natrona County, Wyoming. [County Board Record, pp. 1, 2, 43, 50].
2. The Assessor established the revised 2012 fair market value at \$56,406. The 2012 Notice of Assessment was mailed to the Taxpayer on April 27, 2012. [County Board Record, p. 1].
3. On May 14, 2012, Taxpayer filed an appeal from the County Assessor’s revised 2012 valuation of her property. [County Board Record, p. 2].
4. Taxpayer was represented by Charles Keefer at the County Board hearing. [County Board Record, pp. 47–48].
5. Mr. Keefer presented a review of the taxes assessed on the Dawson Trust Property in 2011 and 2012. He also presented an analysis of surrounding properties, noting the acreage and condition of the properties. [County Board Record, pp. 50–57].
6. Mr. Keefer testified the 2011 assessment for the Dawson Trust Property was originally \$84,000, but after protest it was revised by the Assessor to \$58,759. Taxpayer appealed this value. Although Taxpayer did not appear before the County Board, Taxpayer did receive a call offering a value for the property of \$40,290 for 2011. Taxpayer accepted this value. [County Board Record, p. 50].
7. The 2012 Notice of Assessment listed the fair market value of the property value for 2011 as \$83,938. [County Board Record, p. 1].

8. Mr. Keefer stated that in 2012 the same property was assessed at “eighty eight thousand, almost seven hundred dollars.” After a protest to the County Assessor the valuation was revised to \$56,406. Taxpayer appealed the revised 2012 valuation. [County Board Record, pp. 23, 50].

9. At the County Board hearing, Mr. Keefer presented an analysis of the four other properties identified by the Assessor as comparable properties. He noted the inconsistencies and differences among the properties to demonstrate his belief that the Dawson Trust Property was overvalued. His analysis included a review of property characteristics such as power lines and a “junky neighbor.” He also reviewed a Multiple Listing Service (MLS) listing of properties for sale in the area. He believed his analysis supported the lower value for the Dawson Trust Property. [County Board Record, pp. 30–34, 50–55].

10. Mr. Keefer submitted numerous charts, maps and photographs of the Dawson Trust Property and surrounding properties to support Taxpayer’s assertion that the conditions and characteristics of other properties affected the value of the Dawson Trust Property. [County Board Record pp. 26–46].

11. Heather Duncan-Malone, Natrona County Deputy Attorney, appeared at the hearing on behalf of the Assessor. [County Board Record, pp. 47–48].

12. Kay Music, the Deputy Natrona County Assessor, testified in support of the Assessor’s valuation. She has worked in the Natrona County Assessor’s office for 18 years and is a Wyoming Department of Revenue (DOR) certified property tax appraiser. She is an accredited member of the International Association of Assessing Officers (IAAO). [County Board Record, pp. 24–25, 60–76].

13. Ms. Music stated she used the Wyoming Computer Assisted Mass Appraisal (CAMA) system and a process approved by the State of Wyoming and the IAAO to value vacant land. She noted it is difficult to value vacant land because each parcel has its own characteristics. She described the process used to value the Dawson Trust Property. She stated that the property was reviewed between 2011 and 2012 as part of the countywide assessment process. This review, which included a review of vacant land sales in the area and the use of the allocation process (a process which looks at improved sales and allocates 20 percent of the sales price to the land) included the removal of the adjustment made in 2011. This contributed to the increased value of the Dawson Trust Property. [County Board Record, pp. 61–63].

14. Ms. Music explained why the Dawson Trust Property had a higher value than the other properties in the area. She stated the location of the property near a paved road and other physical characteristics made it more valuable than surrounding properties. She

specifically addressed how she accounted for the impacts of the power lines and the “junky neighbor” on the property value. She suggested that what is a negative to one property owner does not necessarily lower the value of the property. She also noted that she relies on sold properties to determine property values rather than MLS listings which reflect only the price for which a property might sell. [County Board Record, pp. 64-65].

15. Ms. Music provided an Appraisal Report for the Dawson Trust Property. The report included photographs of the property, a Geographic Information System (GIS) map of the area, a narrative review of the property, information regarding the LEA and the 2012 Assessment Notice. She also provided a professional resume and Appraiser certificates from the State of Wyoming and the IAAO. [County Board Record, pp. 12–25].

16. After testimony and evidence were presented, County Board members expressed concern about the high assessment. A motion to lower the value to \$33,031 was made but not seconded and failed. A motion was made, and seconded, to lower the value to \$40,290, which was the value agreed to in 2011. The motion passed unanimously. [County Board Record, pp. 77–82].

17. The County Board issued its decision on September 27, 2012, adjusting the fair market value of the Dawson Trust Property at \$40,290. [County Board Record, p. 89].

APPLICABLE LAW and DISCUSSION OF ISSUES

18. The State Board is required to “hear appeals from county boards of equalization.” *Wyo. Stat. Ann. § 39-11-102.1(c)*. The Assessor timely filed an appeal from the County Board’s decision with the State Board effective October 23, 2012, and the State Board has jurisdiction to consider this appeal. *Rules, Wyoming State Board of Equalization, Chapter 3, § 2*.

Applicable Law

19. The Wyoming Constitution, article 15, section 11(a), requires all property “shall be uniformly valued at its full value as defined by the legislature. The legislature shall prescribe such regulations as shall secure a just valuation of taxation of all property, real and personal.” *Wyo. Const. art. 15, § 11(d)*.

20. Early on, Justice Blume recognized a truth inherent in the area of property valuation: “There is no such thing as absolute value. A stone cannot be other than a stone, but one man may give a different valuation to a piece of land than another.” *Bunten v. Rock Springs Grazing Ass'n*, 29 Wyo. 461, 475, 215 P.

244, 248 (1923). Accordingly, this court has consistently interpreted Wyo. Const. art. 15, § 11 to require “only a rational method [of appraisal], equally applied to all property which results in essential fairness.”

Holly Sugar Corp. v. State Board of Equalization, 839 P.2d 959, 964 (Wyo.1992), quoted in *Basin Electric Power Coop. v. Dept. of Revenue*, 970 P.2d 841, 857 (Wyo.1998).

21. Broken into its component parts, the constitutional standard requires: (1) a rational method; (2) equally applied to all property; and (3) essential fairness. It is the burden of one challenging an assessment to prove by a preponderance of the evidence that at least one of these elements has not been fulfilled. *Basin Electric Power Coop.*, 970 P.2d at 852, *supra* ¶ 20.

22. All property must be valued annually at fair market value. *Wyo. Stat. Ann. § 39-13-103(b)(ii)*. Further, all taxable property must be valued and assessed for taxation in the name of the owner of the property on January 1. *Wyo. Stat. Ann. § 39-13-103(b)(i)(A)*.

23. Fair market value is defined as:

[T]he amount in cash, or terms reasonable equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time.

Wyo. Stat. Ann. § 39-11-101(a)(vi).

24. The Department is required to confer with, advise and give necessary instructions and directions to the county assessors as to their duties, and to promulgate rules and regulations necessary for the enforcement of all tax measures. *Wyo. Stat. Ann. § 39-11-102(c)(xvi), (xix)*. In particular, the Department “shall prescribe by rule and regulation the appraisal methods and systems for determining fair market value using generally accepted appraisal standards.” *Wyo. Stat. Ann. § 39-13-103(b)(ii)*.

25. The Department promulgated rules, *Chapter 9, Property Tax Valuation Methodology and Assessment (County Assessments), Section 5*, to provide appraisal methodologies for county assessors.

Section 5. Appraisal Methods.

The appraisal techniques which may be used by the County Assessor include the approaches described in this section. Each approach used shall be an appropriate method for the type of property being valued; that is, the property shall fit the assumptions inherent in the appraisal method in order to calculate or estimate the fair market value of the property. Each approach used shall also consider the nature of the property and the regulatory and economic environment within which the property operates. All methods used by the Assessor shall be consistent with the applicable IAAO and USPAP standards including, but not limited to, the following (except where standards conflict with Wyoming Statute or Rule): IAAO Standard on Mass Appraisal (2008), IAAO Standard on Automated Valuation Models (AVMs) (2003), IAAO Standard on Ratio Studies (part A) (2010), Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 (2010-2011), IAAO Standard on Property Tax Policy (2010) and IAAO Standard on Valuation of Personal Property (2004).

(i.) The Sales Comparison Approach. The comparable sales approach is an appropriate method of valuation when there are an adequate number of reliable arms length sales and the properties subject to such sales are similar to the property being valued. For land valuation, the sales comparison is the preferred method of valuation. In the absence of adequate vacant land sales, other techniques may be used including allocation, abstraction, anticipated use, capitalization of grant (sic) rents and land residual capitalization. For improved property, the sales comparison approach using market adjusted RCNLD plus land value or other market modeling techniques are the preferred method of valuation. Comparable sales shall be adjusted to reflect differences in time, location, size, physical attributes, financing terms or other differences which affect value. The use of this approach to value depends upon:

- (A.) The availability of comparable sales data;
- (B.) The verification of the sales data;
- (C.) The degree of comparability or extent of adjustment necessary for time differences; and
- (D.) The absence of non-typical conditions affecting the sales price.

(ii.) The Cost Approach. The cost approach is a method of estimating value by summing the land value, where applicable, with the depreciated value of improvements. In the CAMA system, RCNLD is calculated using Marshall and Swift cost tables. The cost approach is an accepted supplemental approach and could serve as the primary approach when sales data is unavailable or inadequate (such as special purpose properties). The cost approach relies on the principle of substitution in which an informed buyer will not pay more for a property than its comparable replacement. The approach requires:

(A.) Accurate, current land values in the case of real property;
(B.) Accurate, pertinent physical data regarding the property to which cost data may be applied;

(C.) Current cost data which considers appreciation in the case of real and personal property;

(1.) Costs may be estimated on the basis of typical replacement or reproduction costs.

(2.) Typical replacement or reproduction costs may be estimated by the quantity survey method, the unit-in-place method, the comparative unit method, or the trended original cost method.

(iii.) The Income or Capitalized Earnings Approach. The income or capitalized earnings approach is a method of estimating the value of property by converting anticipated benefits to be derived from the ownership of the property into a value estimate as is reflected or accomplished by yield capitalization methodology. These benefits can be reflected through the net operating income or cash flow of a company. The anticipated future income and/or reversions are discounted to a present worth. Direct capitalization may also be used to convert a single year's income expectancy into an indication of value. This conversion is accomplished by either dividing the income estimate by an appropriate income rate or by multiplying the income estimate by an appropriate income factor in accordance with generally accepted appraisal techniques. Both direct and yield capitalization methodologies are considered to be the income or capitalized earnings approach as discussed in this subsection. For present worth information refer to Section 16 of these rules.

(A.) For the purposes of this subsection, cash flow is the difference between dollars paid and dollars received. Dollars received include all revenues generated from operating assets. Dollars paid include all current expenses and capital expenditures, or annual allowances therefore, required to develop and maintain the income stream. Cash flow must also take into account all legally enforceable restrictions on the property.

(B.) Net operating income or cash flow is discounted to fair value using a capitalization rate developed by the methods described in Section 4(a)(vi).

26. An assessor is required to annually value property within the assessor's county for tax purposes at its fair market value. In completing this task, an assessor is required to "[f]aithfully and diligently follow and apply the orders, procedures and formulae of the Department of Revenue or orders of the State Board of Equalization for the appraisal and assessment of all taxable property." *Wyo. Stat. Ann. § 18-3-204(a)(ix)*.

27. An assessor's valuation is presumed valid, accurate, and correct. This presumption survives until overturned by credible evidence. *Teton Valley Ranch v. State Board of Equalization*, 735 P.2d 107, 113 (Wyo. 1987). A mere difference of opinion as to value is not sufficient to overcome the presumption. *J. Ray Mc Dermott & Co. v. Hudson*, 370 P.2d 364, 370 (Wyo. 1962). This presumption is valid where the Assessor valued the property according to the Department's Rules and Regulations which provide for the use of the CAMA system in the assessment of real property. *Rules, Wyoming Department of Revenue, Chapter 9 § 7*. "The burden is on the Taxpayer to establish any overvaluation." *Hillard v. Big Horn Coal Co.*, 549 P.2d 294 (Wyo. 1976).

28. The Wyoming Supreme Court has recognized the validity of valuations derived from inputs into the CAMA system. *Gray v. Wyoming State Board of Equalization*, 896 P.2d 1347 (Wyo. 1995). In fact, the Wyoming Supreme Court rejected the use of actual sales price for properties in favor of the value established by the CAMA system because of the equality and uniformity derived by its use. *Id.* at 1351.

29. The County Board "has no power to and shall not set tax policy nor engage in any administrative duties concerning assessments which are delegated to the board, the department or the county assessor." *Wyo. Stat. Ann. § 39-13-102(d)*.

30. The State Board has no authority to "compromise or reduce the tax liability of any person owing a tax to the state of Wyoming." *Wyo. Stat. Ann. § 39-13-109(b)(v)*.

Discussion of Issues

31. The issue raised in this case turns on the question of whether there is substantial evidence in the record that reasonably supports the County Board's decision. In determining whether there is substantial evidence in the record, the State Board will not substitute its judgement of findings reasonably supported by evidence in the County Board Record. *Laramie County Board of Equalization v. State Board of Equalization*, 915 P.2d 1184, 1188-1189 (Wyo. 1996); *Holly Sugar Corp. v. Wyoming State Board of Equalization*, 839 P.2d 959 (Wyo. 1992); *Sage Club, Inc. v. Employment Sec. Comm'n.*, 601 P.2d 1306, 1310 (Wyo. 1979). While substantial evidence may be less than the weight of the evidence, it cannot be clearly contrary to the overwhelming weight of the evidence. The Wyoming Supreme Court has stated "[s]ubstantial evidence is a term of art best described as relevant evidence that a reasonable mind can accept as adequate support for an agency's conclusion." *Sidwell v. State Workers' Compensation Div.*, 977 P.2d 60, 63 (Wyo. 1999).

32. The County Board record indicates the Assessor complied with the requirements of state law in determining the value for the Taxpayer's property by using the sales comparison approach and a cost approach to value vacant land as prescribed in Chapter 9 of the Rules

promulgated by the Department. *Rules, Wyoming Department of Revenue, Chapter 9, §§ 5(i), (ii).* *Supra* ¶¶ 13, 14, 25. The uncontroverted testimony of the Deputy Assessor showed that the Assessor followed the Department’s Rules to determine the value of the Dawson Trust Property.

33. The Taxpayer did not demonstrate the Assessor’s results were incorrect. While the Taxpayer is obviously of the opinion that its review of what it believes are comparable properties and its analysis of the condition of the area surrounding the property does not support the Assessor’s 2012 value, Taxpayer can not prevail simply by having an opinion contrary to that of the Assessor. A mere difference of opinion is not sufficient to overcome the presumption in favor of the Assessor’s valuation. *Supra* ¶ 27.

34. The County Board directed the Assessor to adjust the 2012 fair market value for the Dawson Trust Property to the 2011 value of \$40,290. The record contains no evidence to support the 2011 value, *supra* ¶ 6, or to support the use of the 2011 value in 2012. The evidence in the record is insufficient to support the County Board decision.

35. In addition, neither the State Board or the County Board have the authority to change the value of the Dawson Trust Property. The County Board does not have the authority to compromise valuations, or to order a valuation which does not take into account the requirements of the statutes and the Department’s Rules, *Wyo. Stat. Ann. § 39-13-102(d)*, *supra* ¶ 29, and the State Board has no authority to “compromise or reduce the tax liability of any person owing a tax to the state of Wyoming.” *Wyo. Stat. Ann. § 39-13-109(b)(v)*, *supra* ¶ 30.

36. The County Board decision directing the Assessor to value the Taxpayer’s property at the 2011 fair market value was arbitrary, capricious, in excess of statutory jurisdiction, authority or limitations or lacking statutory right and unsupported by substantial evidence.

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ORDER

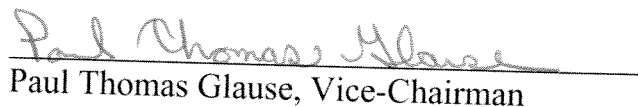
IT IS THEREFORE HEREBY ORDERED the Natrona County Board of Equalization Order modifying the valuation of Taxpayer's property for 2012 is **reversed and this matter is remanded** for further proceedings.

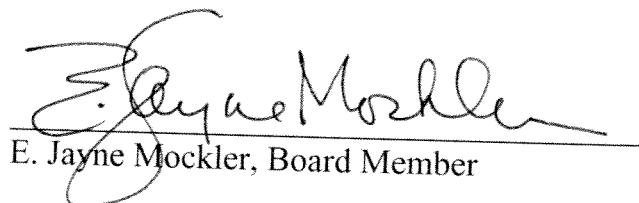
Pursuant to Wyo. Stat. Ann. §16-3-114 and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days of the date of this decision.

Dated this 27th day of November, 2013.

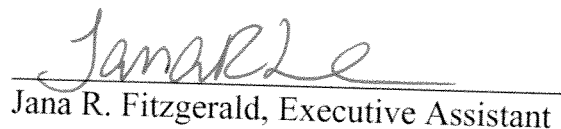
STATE BOARD OF EQUALIZATION


Steven D. Olmstead, Chairman


Paul Thomas Glause, Vice-Chairman


E. Jayne Mockler, Board Member

ATTEST:


Jana R. Fitzgerald, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of November, 2013, I served the foregoing **DECISION AND ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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