

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF            )  
**DOUG and SHEILA STAAB** FROM            )  
A DECISION OF THE ALBANY COUNTY        )        Docket No. **2013-40**  
BOARD OF EQUALIZATION - 2013        )  
PROPERTY VALUATION                        )

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**DECISION AND ORDER**

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**APPEARANCES**

Sheila Staab represented herself and Doug Staab (Petitioners).

Jennifer K. Stone, Deputy Albany County and Prosecuting Attorney, appeared on behalf of Grant Showacre, Albany County Assessor (Respondent or Assessor).

**DIGEST**

Ms. Sheila Staab, Petitioner, filed a Notice of Appeal of an Albany County Board of Equalization (County Board) decision regarding the 2013 valuation of the Doug and Sheila Staab property (Staab property) to the Wyoming State Board of Equalization (State Board) on September 3, 2013. On November 5, 2013, the State Board ordered the matter be considered on the record of the County Board and set a Briefing schedule for the parties to file written briefs. The Respondent filed a Statement in lieu of Response Brief on February 5, 2014. Petitioners filed a response on March 6, 2014.

The State Board, Chairman Steven D. Olmstead, Vice Chairman Paul Thomas Glause and Board Member E. Jayne Mockler, considered the Petitioners' Notice of Appeal, the Record from the County Board, the Assessor's Statement in lieu of Response Brief and the Petitioners' response.

We evaluate the Petitioners' appeal of the County Board decision against our standard of review which is whether the decision was arbitrary, capricious, unsupported by substantial evidence, or contrary to law. *Rules, Wyoming State Board of Equalization, Chapter 3 § 9.* Based on that review, the decision of the Albany County Board of Equalization is affirmed.

## **ISSUES**

The Petitioners identified one issue in their appeal: The Staab property is “overly assessed”. [Petitioners’ response, p. 1].

The Assessor identified one issue in his Response Statement:

The Petitioner has failed to show there is not sufficient evidence in the record to overcome the presumption that the Assessor’s value is valid and why the local County Board of Equalization’s decision should not be upheld.

[Respondent’s Statement in lieu of Response Brief, p. 1].

The Board restates the issue before it as follows: Was the County Board decision affirming the County Assessor’s 2013 valuation of the Staab 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 Petitioners’ protest on July 26, 2013. The Albany County Board of Equalization’s Proposed [sic] Findings of Fact, Conclusions of Law and Order affirming the 2013 value of the property, as amended during the hearing to reduce the size of the lot, was issued on August 8, 2013. [County Board Record, pp. 159-164].

## **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 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, 850-851 (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. Petitioners own residential property located at 63 2<sup>nd</sup> Street, Centennial, Albany County, Wyoming. [County Board Record, pp. 1-2].
2. The Assessor established the 2013 fair market value at \$193,593.00. The 2013 Notice of Assessment was mailed to Petitioners on April 3, 2013. [County Board Record, p. 117].
3. On April 24, 2013, Petitioners filed an appeal from the County Assessor's 2013 valuation of their property. [County Board Record, p. 1].
4. During the hearing before the County Board on July 26, 2013, Ms. Staab reviewed the properties used by the Assessor to establish the value of Petitioners' property, noting the differences between those properties and their own. In addition, she presented a review of various properties around the county and within Centennial, which she believed were closer to their property in value and circumstance. She reviewed the condition of the neighboring properties, the inability to obtain adequate insurance and the lack of emergency and road services. [County Board Record, pp. 2-110, 176-185].
5. Ms. Staab established the square footage of Petitioners' lot was incorrect. During the hearing the Assessor had his staff check the square footage. He agreed there was an error and the lot size should be reduced from 10,400 square feet to 7,750 square feet and the lot value should be reduced from \$11,965.00 to \$7,771.00. In the final Order, the County Board acknowledged the error and corrected the total value of the property. [County Board Record, pp. 162, 173-174, 186-187].
6. Mr. Grant Showacre, Albany County Assessor, testified at the hearing regarding his valuation of the Staab property. [County Board Record, pp. 186-202].
7. Mr. Showacre presented a review of the procedures he used to develop the neighborhood in which Petitioners' property is located. He detailed the methodology he applied, using the Computer Assisted Mass Appraisal (CAMA) system, to establish the value of Petitioners' property, including a review of available sales, and the location, condition, and characteristics of the property. He outlined how he determined the 46% market adjustment for the neighborhood which he applied to every home in the vicinity of the Petitioners' property. [County Board Record, pp. 113-147, 187-197].
8. Mr. Showacre reviewed the properties Mrs. Staab presented as comparables and explained why the law did not allow him to use all of the properties identified by Mrs. Staab in his analysis. [County Board Record, p. 197].

9. Mr. Showacre confirmed his confidence in the assessment, using the corrected lot size. [County Board Record, p. 189].

10. On cross examination, Mrs. Staab questioned Mr. Showacre about the damage to the property's roof. Mr. Showacre acknowledged the damage to the roof. He maintained it was not an appropriate adjustment because the Petitioners' received an insurance payment to correct the damage. It was his opinion that it would be incorrect to lower the property's value based on a single incident on an annual basis. He suggested that at the next review, in 5 or 6 years, if the roof was still unmaintained, the damage might be considered as a factor in the value assessment. [County Board Record, pp. 198-200].

11. Mrs. Staab believed the current damage justified a corrected assessment and suggested the existence of an insurance payment did not affect the current property value. [County Board Record, pp. 199-200].

12. Mrs. Staab presented no evidence of when the damage to the roof occurred.

13. The County Board issued its decision on August 8, 2013. The Board affirmed the Assessor's adjusted fair market value of the Staab Property at \$189,408.00. [County Board Record, pp. 159-164].

### **APPLICABLE LAW AND DISCUSSION OF ISSUES**

14. The State Board is required to "hear appeals from county boards of equalization." *Wyo. Stat. Ann. § 39-11-102.1(c)*. The Petitioners timely filed an appeal from the County Board's decision with the State Board effective September 3, 2013, and the State Board has jurisdiction to consider this appeal. *Rules, Wyoming State Board of Equalization, Chapter 3, § 2*.

#### **Applicable Law**

15. The Wyoming Constitution article 15, § 11(b) provides in pertinent part: "All taxable property shall be valued at its full value as defined by the legislature except agricultural and grazing lands which shall be valued according to the capability of the land to produce agricultural products under normal conditions."

16. The Wyoming Constitution article 15 § 11(d) requires: “All taxation shall be equal and uniform within each class of property. The legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.”

17. 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.” *Teton [Valley Ranch v. State Bd. of Equalization]* 735 P.2d at 115.

*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).

18. 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.

19. 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)*.

20. 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)*.

21. 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)*.

22. The Department promulgated rules, Chapter 9, Property Tax Valuation Methodology and Assessment (County Assessments), Section 5 (Feb. 23, 2011) 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)[.]

23. 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)*.

24. 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 293, 294 (Wyo. 1976).

25. 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.

### **Discussion of Issues**

26. 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 for findings reasonably supported by evidence in the County Board Record. *Laramie County Board of Equalization v. Wyoming State Board of Equalization*, 915 P.2d 1184, 1189 (Wyo. 1996); *Holly Sugar Corp. v. State Board of Equalization*, 839 P.2d 959, 963 (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 Worker's Compensation Div.*, 977 P.2d 60, 63 (Wyo. 1999).

27. Throughout the proceedings in this matter, Petitioners presented a comprehensive understanding of the complexities of the property valuation and assessment process. Mrs. Staab provided an extensive and detailed review of other properties in Albany County and

more specifically within the immediate community of Centennial, Wyoming. She used this information in an effort to establish inconsistencies in the Assessor's approach to valuing rural properties in general and with the selection of properties used to value the Petitioners' property. *Supra* ¶¶ 4-5.

28. However, through her testimony and exhibits, Mrs. Staab was unable to adequately demonstrate the Assessor incorrectly or inappropriately applied the valuation methodology established by statute and the Department. Many of the homes she used as comparables were properties unavailable to the Assessor. Under the rules established by the Department the Assessor is required to use a reliable number of arms length sales of properties which are similar to the property being valued. Unlike a fee appraiser, the Assessor does not have the authority to pick and choose sales from throughout the county to determine value. The Petitioners did not meet the burden required to overcome the Assessor's valuation. *Supra* ¶¶ 7-9, 21-25.

29. Mrs. Staab presented a number of condition issues on her property which she believed altered the value of the property. In addition to noting the error in the property size, she outlined the inadequacies of the heating system, the damage to the roof and her concerns with the condition of many surrounding properties. *Supra* ¶¶ 4-5, 10-11. Although Mrs. Staab made a number of strong arguments, the County Board was correct in finding there was insufficient evidence to support overturning the Assessor's valuation in its entirety.

30. In her cross examination of the Assessor, Mrs. Staab presented an analysis of the damage to her roof and raised a question regarding the process the Assessor used to determine his final value for her property. She made a good point with respect to the timing of the Assessor's planned review of the property noting she shouldn't have to wait 5-6 years for the Assessor to re-evaluate the condition of the roof before the value of the property could be changed. *Supra* ¶¶ 10-11. Her argument that an owner's financial resources, including a possible insurance settlement, should not be considered when evaluating the condition of the roof, is well taken. *Supra* ¶ 11.

31. State law requires the Assessor to value all property 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)*. *Supra* ¶¶ 19-21.

32. If the Assessor knew there was damage to the roof on January 1st, he should have made the adjustment to the property value, regardless of his belief that Petitioners had the insurance payment or other resources available to fix the roof.

33. At the hearing both parties agreed the roof was damaged. However, Mrs. Staab failed to provide evidence at the hearing to show the roof was damaged prior to or on January 1<sup>st</sup>. *Supra* ¶¶ 10, 12. The burden of proof lies with the Petitioners, *supra* ¶¶ 24-25, and on this point the burden was not met.

34. The Assessor's explanation of the process was clear and concise. Mr. Showacre outlined for the County Board why the properties chosen by Mrs. Staab were not applicable. He further expanded upon the process he used to determine the value of the Staab property. He outlined the neighborhood characteristics where the Staab property sits; he explained the market adjustments applied to the neighborhood and the Staab property; he adequately discussed the sales used to determine the valuation of the neighborhood and the Staab property; and he specifically addressed the issues outlined by Mrs. Staab regarding the heating system and the rural nature of the property. *Supra* ¶¶ 7-9.

35. One point on which the Petitioners, the Assessor, and the County Board agreed was the need to correct the error regarding the size of the Petitioners' property. Mrs. Staab clearly established an error in the square footage of the property. This error was corrected by the Assessor and the corrected value was entered in the final order of the County Board. *Supra* ¶ 5.

36. The County Board decision affirming the assessment as established by the Albany County Assessor for the 2013 market value of the property of \$189,408.00, reflecting the adjustment made during the hearing, was not arbitrary, capricious, in excess of statutory jurisdiction, authority or limitations or lacking statutory right and was supported by the evidence.

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**ORDER**

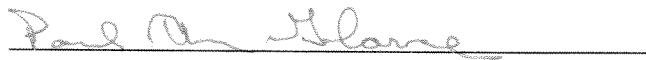
**IT IS THEREFORE HEREBY ORDERED** the Albany County Board of Equalization Order affirming the Assessor's value of Petitioners' property for 2013, as adjusted at the hearing, is **affirmed**.

**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 24<sup>th</sup> day of October, 2014.


**STATE BOARD OF EQUALIZATION**

  
Steven D. Olmstead, Chairman

  
Paul Thomas Glause, Vice-Chairman

  
E. Jayne Mockler, Board Member

**ATTEST:**

  
Jana R. Reutlinger, Executive Assistant

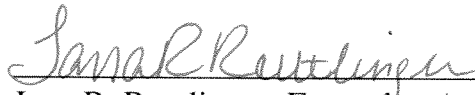
## CERTIFICATE OF SERVICE

I hereby certify that on the 24<sup>th</sup> day of October, 2014, 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:

Doug and Sheila Staab  
44012 Memorial Drive  
Broken Bow NE 68822

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Albany County Assessor  
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Laramie WY 82070

Jennifer Stone  
Albany County Attorney's Office  
525 E. Grand Ave., Ste 100  
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cc: SBOE  
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Brenda Arnold, Property Tax Division, Department of Revenue  
Treasurer - Albany County  
CCH,  
ABA State and Local Tax Reporter  
Tax Analysts  
Lexis-Nexis  
State Library  
File