

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**THEODORE L. and JANET L. LYDIGSEN** )  
FROM A DECISION OF THE LARAMIE COUNTY ) Docket No. **2013-44**  
BOARD OF EQUALIZATION - 2013 )  
PROPERTY VALUATION )

---

**DECISION AND ORDER**

---

**APPEARANCES**

Janet L. Lydigsen and Theodore L. Lydigsen (Petitioners) represented themselves.

Mark Voss, Laramie County Attorney, appeared on behalf of Brenda Arnold<sup>1</sup>, Laramie County Assessor (Respondent or Assessor).

**DIGEST**

Janet L. Lydigsen filed a letter appealing the decision of the Laramie County Board of Equalization (County Board) regarding the 2013 valuation of Petitioners' property (Lydigsen property) to the Wyoming State Board of Equalization (State Board) on September 3, 2013. Petitioners did not file a brief, but instead requested the State Board rely on the letter submitted to appeal the County Board decision. The Assessor filed a response brief on March 3, 2014.

The State Board, Chairman Steven D. Olmstead, Vice Chairman Paul Thomas Glause and Board Member E. Jayne Mockler, considered the Record from the Laramie County Board of Equalization, Petitioners' letter appealing the County Board decision, and the Brief of Respondent.

---

<sup>1</sup>Brenda Arnold resigned as the Laramie County Assessor in 2013. Kenneth Guille was appointed by the Laramie County Commissioners to serve out the remainder of her term. Prior to becoming the Assessor Mr. Guille was the Chief Analyst for the Office, and is referred to as such in the County Board of Equalization Order and this opinion.

We evaluate 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 Laramie County Board of Equalization is affirmed.

## **ISSUES**

The Petitioners generally asserted their property was overvalued. [Lydigsen appeal letter, September 3, 2013].

The Assessor identified one issue in her Response Brief.

Whether the [County Board's] decision in this matter was in accordance with law and supported by substantial evidence in the record, and was neither arbitrary and capricious, nor constituted an abuse of discretion.

[Brief of Respondent, p. 4].

The Board restates the issue before it as follows: Whether the County Board's decision affirming the County Assessor's 2013 valuation of the Lydigsen property was 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 Laramie County Board of Equalization heard the Petitioners' appeal on June 18, 2013. The County Board's Findings of Fact, Conclusions of Law and Order affirming the 2013 value of the Lydigsen property was entered by the County Board on August 3, 2013, and mailed to the parties on August 5, 2013. [County Board Record, pp. 140-151].

## **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 1341 Mahogany Court, Granite Springs Retreat, Laramie County, Wyoming. [County Board Record, pp. 1, 4].
2. On March 20, 2013, the Assessor mailed an assessment notice for the Petitioners’ property which set the 2013 fair market value at \$408,284.00. After a meeting with the Assessor on March 26, 2013, the assessment was modified to reflect a change in the characteristics of the outside decks at the residence. The value on the amended assessment was \$407,276.00. The assessment was further amended on April 2, 2013, to reflect a change in the basement exit. The value set on the second amendment was \$406,460. This was the final amended assessment for 2013. [County Board Record, pp. 4, 71-73, 99-101].
3. On April 22, 2013, Petitioners filed an appeal from the County Assessor’s final amended 2013 valuation of the property. [County Board Record, p. 1].
4. Janet L. Lydigsen represented herself and her husband, Theodore L. Lydigsen, at the hearing. [County Board Record, p. 31-97].
5. Upon receipt of the March 20, 2013 assessment, Petitioners asked for a further review of the property. Petitioners requested the Assessor consider two fee appraisals obtained for the property as evidence that the value was too high. [County Board Record, pp. 50-51].
6. The first fee appraisal performed in September 2011, used the sales comparison approach and estimated a value for Petitioners’ home of \$408,500. The second fee appraisal performed in the fall of 2012, used the cost approach to estimate a value of \$392,304 and a sales comparison approach to estimate a value of \$381,500. [County Board Record, pp. 2-3, 7, 9, 50-51, 57].
7. Petitioners believed an accurate fair market value for their property was \$390,506. Petitioners determined this amount by averaging the market value determined for their property in the 2012 fee appraisal, with the adjusted market values determined for three of the comparable sales used in the appraisal. [County Board Record, pp. 2-3, 7, 9, 50-51, 57].

8. Petitioners presented an extensive review of the characteristics of their property, a synopsis of the assessment history of their property and a review of the Assessor's current valuation process to support their belief that their property was incorrectly valued. [County Board Record, pp. 41-69, 75 -81].

9. Petitioners also reviewed other properties in their immediate neighborhood, and the thirteen sales used by the Assessor to determine the market adjustment for their property, to demonstrate why they felt the Assessor's methodology and the market adjustment failed to appropriately value their home. [County Board Record, pp. 54-55].

10. Petitioners' analysis of the sales used by the Assessor considered the differences in the ratio of the assessed value to the sales value found for properties where construction materials and outbuildings were unique. They used their analysis to suggest the Assessor overestimated the value of their home. [County Board Record, pp. 53-57].

11. Petitioners identified five properties, including their own, in Granite Springs Retreat, which had increases in the assessed value of over 6 percent in 2013. [County Board Record, pp. 54-55].

12. Petitioners also reviewed the process the Assessor used to determine the interior measurements of the property and reiterated their concern that the final assessment did not reflect the actual square footage of the property. [County Board Record, pp. 44-48, 51-53, 56, 60-69].

13. The Chief Analyst for the Assessor, Kenneth Guille, testified in support of the Assessor's position. Mr. Guille has been a certified Wyoming tax appraiser since 2001. [County Board Record, p. 70].

14. Mr. Guille provided a detailed and thorough review of the process the Assessor used to value the Lydigsen property. He noted the errors which resulted in the two amended assessments. He also explained the CAMA (Computer Assisted Mass Appraisal) system process used to apply the market adjustments to the property. [County Board Record, pp. 71-75].

15. Mr. Guille reviewed the characteristics of the property. His analysis also utilized data, which consisted of replacement cost new, less depreciation (RCNLD) plus the land, and all valid sales information of properties within the area of the Lydigsen property. This information was inputted into the CAMA system and used to calculate the fair market value of the property. [County Board Record, pp. 75, 79].

16. Mr. Guille did not accept the fee appraisals offered by Petitioners, but he did agree that the deck configuration and the basement exit needed to be changed to accurately reflect the home's characteristics. He made those adjustments in the two amendments to the assessment. [County Board Record, pp. 48, 71-72, 75].

17. Mr. Guille stated the increase in the fair market value of the Petitioners' property from 2012 to 2013 was due in part to the 36% market adjustment applied to Petitioners' neighborhood. The market adjustment resulted in a value for the neighborhood which was within the statutory and Department requirements. [County Board Record, pp. 73, 75, 77].

18. The increase in the property value also included adjustments made to reflect the updated cost tables in the CAMA system, which is done on an annual basis by the Department. The cost tables are applied annually to all properties. [County Board Record, pp. 73, 75].

19. The Assessor was allowed access to Petitioners' residence in June 2012. The residence was measured, adjustments were made and an agreement was reached between the Petitioners and the Assessor. The corrections resulted in a 2012 value for the land and improvements of \$383,305. [County Board Record, pp. 2-3, 41, 44-48, 75].

20. During the 2013 review process, the Assessor offered to re-measure the property. Petitioners did not want the Assessor to return to re-measure the property. No on-site measurements of the property were conducted in 2013, nor did Petitioners raise this issue with the Assessor during the discussions which ultimately resulted in the two amended assessments. [County Board Record, pp. 1-3, 66-68, 75].

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

21. 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 August 3, 2013 decision with the State Board in a letter received by the State Board on September 3, 2013, and the State Board has jurisdiction to consider this appeal. *Rules, Wyoming State Board of Equalization, Chapter 3 § 2*.

## Applicable Law

22. 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.”

23. 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.”

24. 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).

25. 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.

26. 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)*.

27. 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)*.



28. 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)*.

29. 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)[.]

30. 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)*.

31. 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).

32. 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**

33. 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. 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, 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 Workers' Compensation Div.*, 977 P.2d 60, 63 (Wyo. 1999).

34. Throughout the proceedings in this matter, Petitioners presented a comprehensive understanding of the complexities of the property valuation and assessment process. In their appeal of the County Board decision, Petitioners presented a detailed list of contentions. These contentions included a concern the County Board decision neglected many facts and misrepresented other facts, and the belief the Assessor made mistakes during the assessment process of their property in 2012 and 2013. They also believed the Assessor's process for applying the Marshall and Swift tables and consistently and fairly administering the CAMA process were inadequate. There is nothing contained in the record to support these contentions. [Lydigsen appeal letter, September 3, 2013].

35. At the County Board hearing, Petitioners provided a detailed review of the property's characteristics and a comprehensive review of the previous assessments, and the Assessor's on-site visit to the property. Petitioners also analyzed other properties in Laramie County and more specifically within the immediate vicinity of their property. *Supra* ¶¶ 5-12.

36. Petitioners believed there was an error in the calculation of the interior measurements of their property. Although they presented a detailed review of the assessment history of the property, including prior visits by the Assessor to measure the interior of the property, their reluctance to allow the Assessor an opportunity to enter the property in 2013 to obtain current measurements, and their failure to raise this issue during either of the reviews conducted during the protest period, limits the credibility of the contention that this resulted in a higher value for their property. *Supra* ¶¶ 9-10, 12, 19.

37. Petitioners also used their analysis in an effort to establish inconsistencies in the Assessor's approach to valuing properties in general and with the selection of properties specifically used to value their property. Petitioners cited the Assessor's valuation of log homes in their neighborhood to support their belief that all properties in their area are not treated equally. *Supra* ¶¶ 9-10.

38. However, Petitioners failed to demonstrate the Assessor incorrectly or inappropriately applied the valuation methodologies established by statute and Department. *Supra* ¶¶ 29-30. There is no evidence in the record to support that the comparables used in the fee appraisal Petitioners used are located in the same neighborhood and LEA as the Lydigsen property. In addition, the stated purpose of the fee appraisal in evidence was to “evaluate the property that is the subject of this appraisal for a mortgage finance transaction”. *Supra* ¶¶ 6, 7, 11, 16. As Mr. Guille noted, Assessors must use all current, valid sales in a neighborhood to determine value. While Assessors can look at an independent appraisal and compare that

data with their own, they must still do their own analysis to ensure uniformity throughout the county. *Supra* ¶¶ 25, 27-30.

39. Mr. Guille's explanation of the process was clear and concise. Mr. Guille explained the process used to determine the value of the Lydigsen property. He outlined the neighborhood characteristics of the Lydigsen property, explained the market adjustments applied to the neighborhood and the Lydigsen property, and discussed the sales used to determine the valuation of the neighborhood and specifically the Lydigsen property. Mr. Guille also provided an extensive review of the CAMA system and its application to the Petitioners' property. He specifically explained why the fee appraisals Petitioners obtained for their property could not be used to determine the fair market value for the property. *Supra* ¶¶ 13-20, 23-24, 32.

40. Petitioners have the burden of proof to establish their property was assessed incorrectly, erroneously or in an otherwise unlawful manner. This Board carefully reviewed the record in this case and found Petitioners failed to meet the burden required to overturn the County Board decision. *Supra* ¶ 31.

41. The County Board decision affirming the assessment as established by the Laramie County Assessor for the 2013 market value of the property of \$406,460 was not arbitrary, capricious, in excess of statutory jurisdiction, authority or limitations or lacking statutory right and was supported by substantial evidence.

**THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK.**

**ORDER**


**IT IS THEREFORE HEREBY ORDERED** the Laramie County Board of Equalization Findings of Fact, Conclusions of Law and Order affirming Laramie County Assessor's the valuation of Petitioners' property for 2013 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 3<sup>rd</sup> day of December, 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

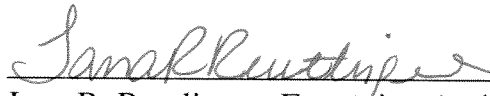
## CERTIFICATE OF SERVICE

I hereby certify that on the 3<sup>rd</sup> day of December, 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:

Theodore and Janet Lydigsen  
1341 Mahogany Court  
Cheyenne WY 82009

Kenneth Guille  
Laramie County Assessor  
PO Box 307  
Cheyenne WY 82003

Mark Voss  
Laramie County Attorney  
310 W 19<sup>th</sup> Street, Ste 320  
Cheyenne WY 82001

  
\_\_\_\_\_  
Jana R. Reutlinger, Executive Assistant  
State Board of Equalization  
P.O. Box 448  
Cheyenne, WY 82003  
Phone: (307) 777-6986  
Fax: (307) 777-6363

cc: SBOE  
Dan Noble, Director, Department of Revenue  
Brenda Arnold, Property Tax Division, Department of Revenue  
Treasurer - Laramie County  
CCH,  
ABA State and Local Tax Reporter  
Tax Analysts  
Lexis-Nexis  
State Library  
File