

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF THE)
TETON COUNTY ASSESSOR)
FROM A DECISION BY THE TETON) Docket No. **2018-52**
COUNTY BOARD OF EQUALIZATION)
(Gabelli & DeVivo, 2018 Property Valuation))

DECISION AND ORDER

APPEARANCES

Keith M. Gingery, Deputy Teton County Attorney, appeared on behalf of Teton County Assessor Melissa Shinkle (Assessor).

Douglas G. DeVivo appeared pro se on behalf of himself and Mario J. Gabelli (Respondents) before the County Board of Equalization. They did not appear before the State Board or otherwise respond to Assessor’s appeal.

SUMMARY

[¶ 1] Respondents appealed Assessor’s valuation of their Jackson, Wyoming home to the Teton County Board of Equalization (County Board). The County Board reversed the assessment and remanded it to Assessor for a revised valuation and assessment. Assessor appeals that decision to this Board.

[¶ 2] The State Board “shall hear appeals from county boards of equalization ... upon application of any interested person adversely affected[.]” Wyo. Stat. Ann. § 39-11-102.1(c) (2017). A taxpayer or assessor may file an appeal with the State Board within 30 days of the County Board’s final decision. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a) (2006). The County Board issued its final decision on October 1, 2018. (Cty. Bd. Decision, R. at 44-46). Assessor filed her appeal within 30 days of the County Board decision. (Notice of Appeal). As Assessor timely appealed, we have jurisdiction.

¶3] The State Board, Chairman David L. Delicath, Vice-Chairman E. Jayne Mockler, and Board Member Martin L. Hardsocg, having considered the County Board’s record and Assessor’s brief,¹ reverses the County Board’s decision, and affirms Assessor’s assessment.

ISSUE

¶4] Assessor states the issue as, “[d]id the Teton County Assessor apply the comparison/cost approach correctly in valuing an improved neighborhood?” (Assessor Br. 4).

¶5] Respondents did not file a brief or otherwise identify any issue on appeal.

PROCEEDINGS BEFORE THE COUNTY BOARD

¶6] Respondents own a cabin situated on 3.18 acres in Jackson, Wyoming. (R. at 0013, 0017, 0037).

¶7] Respondents received a property tax assessment indicating their home’s taxable value increased from \$175,069 in 2017 to \$649,881 in 2018. (R. at 0013, 0042). Disagreeing that their home more than tripled in value during 2017, Respondents appealed the taxable value of their residence but accepted Assessor’s valuation of their land. (R. at 0037-41; Tr. 13-15).

¶8] On appeal to the County Board, Respondents contended that Assessor overvalued their residence, a Pan Abode² structure built in 1971. They generalized that the valuation increase was consistent with neither the home’s condition nor quality. (Tr. 13-21, 32-36, 60-64). Respondent Douglas DeVivo, speaking for Respondents, described the house and reasons they believe Assessor incorrectly valued the home: 1) the house is almost 50 years old and of a Pan Abode Cedar design; 2) the house has undergone few improvements other than repairs to the deck and interior; and 3) the house is located in an older section of Meadow Road³ which offers amenities and features very different from the Teton Village area, which Assessor used for comparison purposes. *Id.*; *infra* ¶¶ 10-14.

¹ Respondents, as appellees, neither submitted a brief to this Board nor otherwise responded to Assessor’s appeal. We shall refer to their pleadings and evidence presented to the County Board.

² The record contains no pictures of the home nor referential materials describing this style of building or construction. We are therefore limited to witness descriptions of the property.

³ Notwithstanding two crude maps, neither of which clearly depict Meadow Road, the record does not describe or otherwise offer the ability to view homes on Meadow Road or adjacent streets to evaluate Mr. DeVivo’s testimony.

[¶ 9] Assessor valued the home using a combination of the “Sales Comparison” and “Cost” approaches. (R. at 0013-14). Assessor used Wyoming’s Computer Assisted Mass Appraisal (CAMA) system to ascertain the home’s Replacement Cost New Less Depreciation (RCNLD). *Id.* Assessor then applied the Sales Comparison method to derive a market adjustment for the entire neighborhood identified as Neighborhood 0204. *Id.*

[¶ 10] In response to Respondent’s testimony concerning the home’s quality and condition, Deputy Assessor Kristin Williamson explained that while the home’s quality and condition were indeed average, the home’s value increased primarily for two reasons. First, the Assessor’s Office imposed a 25 year effective age on all residential properties in average condition, a corrective change from the past practice of allowing properties to depreciate without regard to effective age. (Tr. 19, 27, 29-31, 33-35; R. at 0012-20). This change had the effect of reducing depreciation, thereby increasing value. *Id.*

[¶ 11] Second, and the change most impacting the valuation, Assessor’s Office applied a different market adjustment to more accurately capture the market trend in Neighborhood 0204. (Tr. 35-41; R. at 0012-36). She explained that only four sales had occurred in Neighborhood 0204 during 2017, too few to establish a market value adjustment under the Department of Revenue’s rules. *Id.*; *see* Rules, Wyo. Dep’t of Revenue, ch. 9 § 6(a)(i), (iv) (2016), *infra* ¶ 29.

[¶ 12] The Assessor’s Office, Ms. Williamson testified, had previously imputed the county’s lowest market adjustment factor (from the town of Kelly). Assessor’s statistical analyses indicated, however, that application of the adjustment factor from Kelly undervalued the Neighborhood 0204 homes.⁴ So, the Assessor’s Office imputed the adjustment factor from a neighborhood more like that of Respondents, Neighborhood 0402R Ext. 01. That neighborhood included homes from an area of the city of Jackson that witnesses referred to as “Teton Village.”⁵ (R. at 0013-15; Tr. 12-36). Consistent with the valuation trend revealed in the four sales from Neighborhood 0204, Assessor imputed 3.68, the adjustment factor derived from Neighborhood 402R Ext. 01. Assessor applied the adjustment factor to the home’s RCNLD to calculate an adjusted fair market value. (Tr. 29-31, 40-42; R. at 0012-36).

⁴ That the Neighborhood 0204 residential properties were undervalued was evidenced by various statistical calculations measuring the difference between arms-length sales of properties in the neighborhood and the taxable valuations applied. One such measurement, the “Level of Appraisal,” requires that the median ratio between valuations and sales prices across the county fall within the confidence interval of .95 and 1.05. Rules, Wyo. Bd. of Equalization, ch. 5 § 6(a)(ii) (2006); (Tr. 29-31; R. at 0013-15).

⁵ Ms. Williamson explained that she referred to homes in the “older section of Teton Village” and excluded parts of the Teton Village area. (Tr. 38-39).

[¶ 13] Ms. Williamson explained that the substantial increase in valuation from 2017 occurred in part because previous valuations were too low as evidenced from mass appraisal statistical analyses.⁶ Wyoming law, Ms. Williamson continued, required that Assessor apply an adjustment to ensure mass appraised valuations reached a valuation level compliant with departmental guidelines. (Tr. 40-41).

[¶ 14] In further support of Assessor's valuation, Ms. Williamson reviewed the sales from Neighborhood 0402R Ext. 01 and discussed other subdivisions that might have served as a viable comparison to reach a similar adjustment factor. (Tr. 38-39; R. at 0012-36).

[¶ 15] Respondents also relied on the testimony of an appraiser familiar with the property, Mr. Andrew Cornish. Mr. Cornish estimated the home's value to be "over \$350,000."⁷ Mr. Cornish described the home: "Pan abode log construction is rectangular, uninsulated basically Tinkertoy logs that are stacked, and it's a style of construction that isn't done anymore." (Tr. 17-18, 20). He offered no explanation of how he arrived at a value of over \$350,000 for the home. *Id.*

[¶ 16] Acknowledging that Assessor properly accounted for and disregarded anomalous individual property sales in the new neighborhood used for comparison, Mr. Cornish nevertheless disagreed with Assessor's imputation of an adjustment factor from the Teton Village neighborhood. (Tr. 17-21). He generally disagreed that the Teton Village "luxury" or "resort" properties were comparable to the Pan Abode construction style, which he described as outdated. (Tr. 45-50). He suggested that the Pan Abode construction of Respondents' cabin was more like the "eclectic" styles found in the town of Kelly, from which previous year adjustments were derived. *Id.*

[¶ 17] The County Board voted 2-1 to reverse Assessor's valuation of Respondents' vacation home.⁸ It concluded that Respondents carried their initial burden of overcoming the presumption that Assessor's assessment was correct. Without explaining why, the County Board rejected Assessor's reliance on Teton Village as the source of a comparable adjustment multiplier and ordered Assessor to "further review" and consider

⁶ Although not evidence, Assessor's counsel argued before the County Board that Assessor's adjustment amounted to "chasing" and "catching up" with the market because prior year valuations were considerably less than 2017 open market sales prices in the neighborhood. (Tr. 52-58).

⁷ Respondents offered as evidence, but then withdrew, a written appraisal in support of Mr. Cornish's valuation opinion. Respondents withdrew the appraisal report following Assessor's objection that Respondents had not timely submitted the document before the hearing. (Tr. 7-11).

⁸ In the absence of pictures or other evidence in the record which would have allowed an objective comparison between Respondents' home and homes in the Teton Village neighborhood, Board Members appear to have drawn from their personal knowledge of the neighborhoods mentioned. (Tr. 37, 65-66, 68-70).

“neighborhoods other than Teton Village.” (Cty. Bd. Decision, R. at 0054-55). Also unexplained in its decision, the County Board “desires a negative attribute ...be applied to this parcel.” *Id.*

CONCLUSIONS OF LAW

A. State Board’s review function and burdens of proof

[¶ 18] This Board reviews county board decisions as an intermediate appellate body, treating the county board as the finder of fact. *Town of Thermopolis v. Deromedi*, 2002 WY 70, ¶ 11, 45 P.3d 1155, 1159 (Wyo. 2002). Our standards for review of a county board decision are, by rule, nearly identical to the Wyoming Administrative Procedure Act standard that a district court must apply in reviewing such decisions. *Compare* Rules, Wyo. State Bd. of Equalization, ch. 3 § 9 (2006) *with* Wyo. Stat. Ann. § 16-3-114(c)(ii) (2017). Our review is limited to determining 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, Wyo. State Bd. of Equalization, ch. 3 § 9(a)-(d) (2006).

[¶ 19] Because our rules are patterned on the judicial review provisions of the Wyoming Administrative Procedure Act, judicial rulings interpreting Wyoming Statutes section 16-3-114(c) (2017) offer guidance. Where both parties submit evidence at a contested case hearing, we apply the 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. 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.”

Chevron U.S.A., Inc. v. Dep’t of Revenue, 2007 WY 79, ¶ 9, 158 P.3d 131, 134 (Wyo. 2007) (citations omitted).

[¶ 20] We review conclusions of law de novo:

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.’ ”

Maverick Motorsports Grp., LLC v. Dep’t of Revenue, 2011 WY 76, ¶ 12, 253 P.3d 125, 128 (Wyo. 2011) (citation omitted).

[¶ 21] “The party challenging the sufficiency of the evidence has the burden of showing the lack of substantial evidence to support the agency’s findings.” *Faber v. Dep’t of Transp.*, 2009 WY 137, ¶ 5, 220 P.3d 236, 238, (Wyo. 2009).

[¶ 22] If Respondents successfully overcame the presumption at the County Board hearing, the “county board was ‘required to equally weigh the evidence of all parties and measure it against the appropriate burden of proof.’ ” *Britt v. Fremont Cty. Assessor*, 2006 WY 10, ¶ 23, 126 P.3d 117, 125 (Wyo. 2006) (quoting *CIG v. Wyo. Dep’t of Revenue*, 2001 WY 34, ¶ 10, 20 P.3d 528, 531 (Wyo. 2001)). The burden of going forward, the Wyoming Supreme Court explained, “would then have shifted to the Assessor to defend her valuation,” but the ultimate burden of persuasion remained with the taxpayer to prove by a preponderance of evidence that the valuation was not derived in accordance with constitutional or statutory requirements. *Id.* “The burden of producing evidence is ‘the obligation of the party to present at the appropriate time ... evidence on the issue involved of sufficient substance to permit the fact finder to act upon it.’ ” *Casper Iron & Metal, Inc. v. Unemp’t Ins. Comm’n of Dep’t of Emp’t of State of Wyo.*, 845 P.2d 387, 393 (Wyo. 1993) (quoting 1 D. Louisell & C. Mueller, *Federal Evidence* § 66 (1977)).

[¶ 23] “A strong presumption favors the Assessor’s valuation. ‘In the absence of evidence to the contrary, we presume that the officials charged with establishing value exercised honest judgment in accordance with the applicable rules, regulations, and other directives that have passed public scrutiny, either through legislative enactment or agency rule-making, or both.’ ” *Britt*, ¶ 23, 126 P.3d at 125 (quoting *Amoco Prod. Co. v. Dep’t of*

Revenue, 2004 WY 89, ¶ 7, 94 P.3d 430, 435 (Wyo. 2004)). “A mere difference of opinion as to value does not amount to substantial evidence” to overcome the presumption. *Britt*, ¶ 28, 126 P.3d at 126.

B. Applicable law

[¶ 24] The Wyoming Constitution requires that all property be uniformly assessed for taxation and that the Legislature prescribe regulations to secure a just valuation for the taxation of all property. Wyo. Const. art. 15, § 11. Broken into its component parts, the Wyoming Constitution requires: (1) a rational method of valuation; (2) that is equally applied to all property; and (3) provides essential fairness. *Basin Elec. Power Coop., Inc. v. Dep’t of Revenue*, 970 P.2d 841, 852 (Wyo. 1998). It is the burden of the party challenging an assessment to prove by a preponderance of the evidence that at least one of these elements has not been fulfilled. *Id.*

[¶ 25] The Wyoming Department of Revenue (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. § 39-11-103(c)(xvi), (xix) (2017). 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) (2017).

[¶ 26] County assessors are 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) (2017).

[¶ 27] All taxable property must be valued annually at fair market value. Wyo. Stat. Ann. § 39-13-103(b)(vii) (2017). Fair market value is defined as:

[T]he amount in cash, or terms reasonably 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) (2017).

C. Review of the County Board's decision

[¶ 28] The factor most responsible for the valuation increase, and not coincidentally the valuation decision to which Respondents most objected, was Assessor's imputation of the market adjustment factor⁹ derived from sales in Neighborhood 0402R Ext. 01. *Supra* ¶¶ 8, 12, 15. Assessor multiplied the home's RCNLD by 3.68, the market adjustment factor imputed from that neighborhood (which included property within Teton Village), to arrive at the home's 2018 value. *Supra* ¶ 12. This appeal turns on whether substantial evidence supported the County Board's implicit finding of error and order that Assessor select a different neighborhood from which to devise an adjustment factor.

[¶ 29] Assessor imputed the Neighborhood 0402R Ext. 01 adjustment factor pursuant to the following departmental guidance:

(i) Sales Sample Sizes for Ratio Studies. A ratio study is valid to the extent that the sample of sold properties is sufficiently representative of the population being appraised. The minimum sample size shall be 5 for any LEA, Neighborhood or other stratum. If five sales are unavailable the following methods should be used to increase sample size. If methods (A.), (B) and (C.) do not result in compliance with the statistical standards herein then method (D.) may be considered.

(A) Restratification. If levels of appraisal are similar or properties are homogenous, broader strata containing larger samples can be created by combining existing strata or by stratifying on a different basis.

(B) Extending the period from which sales are drawn. This is often the most practical and effective approach. Sales from prior years can be used; however, adjusting the sales price for time may be necessary and significant property characteristics must not change.

(C) Enlarging the sample by validating previously rejected sales. Sales previously excluded from the analysis, because it was not administratively expedient to confirm them or to make adjustments, can be reevaluated.

⁹ "Market Adjustment Factors (Neighborhood Adjustment Factor)" is a calculation "reflecting supply and demand preferences" to "adjust values obtained from the cost approach to the market." Rules, Wyo. Dep't of Revenue, ch. 9 § 4(a)(xxi) (2016).

(D) Imputing appraisal performance. Ratio study statistics for strata with no or few sales can sometimes be imputed from the results obtained for other strata. These strata should be as similar as possible. Procedures and techniques used to appraise properties in the strata also should be similar.

...

(iv) Calculating Market Adjustments. The Level of Assessment for any Neighborhood shall annually be calculated by varying the Market Adjustment Factor until the final desired Level of Assessment is achieved, using software approved by the Department. One final Market Adjustment Factor per property type shall be applied to the CAMA-generated RCNLD for each sold or unsold property in the Neighborhood unless justified and documented by the Assessor. If analysis indicates no adjustment to RCNLD is necessary to meet the level of appraisal requirements, making no adjustment is appropriate. However making no adjustment to RCNLD based solely on a lack of sales is not appropriate.

Rules, Wyo. Dep't of Revenue, ch. 9, § 6(a)(i), (iv) (2016)¹⁰; (R. at 0012-16; Tr. 40-41; Assessor Br. 16-17); *supra* ¶¶ 9-13.

[¶ 30] In layman's terms, assessors are to annually apply a market adjustment by neighborhood to cost-based (CAMA) valuations of the homes therein. The adjustment measures market-driven influences on value reflected as the difference between sales prices and cost-based valuations in the neighborhood or, if there are insufficient sales, a comparable neighborhood. Where there are insufficient sales and the first three strategies are not applied, an assessor may select the ratio study-based¹¹ market adjustment of a separate, similar neighborhood. *Id.*

[¶ 31] Respondents had the burden of demonstrating through evidence that Assessor incorrectly applied this adjustment, or other features of Wyoming's valuation system. *Supra* ¶¶ 21-22. This burden, Assessor argues, Respondents did not carry. We agree with Assessor.

¹⁰ The Department has adopted nearly verbatim the International Association of Assessing Officers' (IAAO) strategy for coping with groups of properties ("strata") that have too few sales in a given period. See IAAO "Standard on Ratio Studies, § 6.4 (2013) at: https://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf.

¹¹ A "Ratio Study" is a calculation of the "relationship between appraised or assessed values and market values. Ratio studies evaluate the level and uniformity of the appraisals or assessments. A sales ratio study uses sales prices as proxies for market values, with the appraised/assessed value being the numerator and the sales price being the denominator." Rules, Wyo. Dep't of Revenue, ch. 9, § 4(a)(xxxii) (2016).

[¶ 32] Respondents did not address, through argument or evidence, application of Wyoming’s mass appraisal guidelines. They merely disagreed with Assessor’s selection of a new adjustment factor derived from the sales of homes in Teton Village, focusing exclusively on neighborhood generalizations. *Supra* ¶¶ 8, 15-16. Even were the State Board inclined to examine and compare each neighborhood’s aesthetic or other qualities, the record contains no pictures of any home or property—only the home sales information upon which Assessor relied to make her selection. (R. at 0021-36). Moreover, Ms. Williamson explained that Assessor’s reliance on Teton Village was limited to sales of homes in older sections of that area, which she found were comparable. (Tr. 38-39). Neither Mr. DeVivo nor Mr. Cornish addressed this specific analysis.

[¶ 33] It is noteworthy, however, that the record contains no evidence of Assessor’s efforts to apply one of the first three regulatory options under chapter 9, Section 6(a) of the Department’s rules, which she was required to do before imputing another neighborhood’s adjustment factor. *See supra* ¶ 29. Although neither Assessor’s written narrative nor Ms. Williamson’s testimony addressed efforts to apply the first three options, *supra* ¶¶ 10-14, the County Board had to presume that Assessor properly resorted to imputation of another neighborhood’s adjustment calculation until Respondents carried their initial burden of production to the contrary. *Supra* ¶ 23.

[¶ 34] In any event, the County Board did not inquire regarding the prerequisite regulatory steps for applying the “imputed appraisal performance” measure. Without discussing the rule¹², a majority of the County Board agreed with Respondents that Assessor should rely upon a different neighborhood than Teton Village to impute a market adjustment factor. Neither the County Board’s decision, nor the record, reveal exactly why. The only evidence arguably supporting that finding was Mr. DeVivo’s and Mr. Cornish’s personal opinions that one neighborhood was different, nicer or more affluent than the other. *Supra* ¶¶ 15-16. Without objective evidence comparing the two neighborhoods, it appears members of the County Board acted upon their personal knowledge rather than evidence in the record addressing Assessor’s valuation decisions. *Supra* ¶ 17.

[¶ 35] To the extent members of the County Board departed from evidence in the record, they erred. County boards of equalization, when deliberating and adjudicating tax appeals,

¹² While we realize county boards of equalization are typically not appraisal experts and must rely on practitioners to comprehend and apply technical valuation provisions, county boards should at a minimum ask that parties identify, review, or speak to operative appraisal guidelines to ensure adjudicative decisions address the law. Otherwise, appeals may devolve into little more than subjective rulings as to what is believed to be the law, “fair,” or “commonsensical,” but which fail to connect claims with legal standards that apply.

must rely on properly admitted evidence. That is, county boards must examine “[a]ll evidence, including expert testimony, which is not irrelevant, immaterial or unduly repetitious[.]” Rules, Wyo. State Bd. of Equalization, ch. 7 § 17 (2015); *See also* Wyo. Stat. Ann. § 39-13-109(b)(i) (2017). Substantial evidence is evidence “a reasonable mind might accept in support of the conclusions of the agency.” *Supra* ¶ 19. Reliance upon supposed facts or knowledge of events/matters not presented as evidence, nor otherwise identified in the record, may deprive parties of their right to confront witnesses. *See* Wyo. Stat. Ann. § 16-3-108(c) (2017).¹³ Such also prevents this Board from reviewing all material relied upon at the county board of equalization level. *See e.g., Penny v. State ex rel. Wyo. Mental Health Professions Licensing Bd.*, 2005 WY 117, ¶ 23, 120 P.3d 152, 164 (Wyo. 2005) (Licensing Board members must rely upon evidence and not “their own respective unidentified and unarticulated standards.”); *In re Worker’s Comp. Claim of Decker*, 2005 WY 160, ¶¶ 29-36, 124 P.3d 686, 695-97 (Wyo. 2005) (Rather than examine underlying case facts as an adjudicative body, Medical Commission performed independent diagnosis); *Majority of Working Interest Owners in Buck Draw Field Area v. Wyo. Oil & Gas Conservation Comm’n*, 721 P.2d 1070, 1074-78 (Wyo. 1986) (reviewing hearing body’s efforts to preserve and ensure good record in complex administrative case).

[¶ 36] Accordingly, substantial evidence does not support the County Board’s two critical findings: 1) that the Teton County Assessor should look at neighborhoods other than Teton Village; and 2) that Assessor should apply a “negative attribute” to the property. (R. at 0054-55).

CONCLUSION

[¶ 37] Respondents presented insufficient evidence to overcome the presumption that Assessor correctly valued Respondents’ home under Wyoming law. The County Board’s determination that Assessor must select a different neighborhood from which to derive a market adjustment is not supported by substantial evidence. Nor does substantial evidence support the County Board’s direction that Assessor apply a “negative attribute” to the parcel.

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¹³ Wyoming Statutes section 16-3-108 (2017) is the evidentiary standard applied in state contested case proceedings, but is also applicable to county board of equalization hearings by virtue of this Board’s rules. *See* Rules, Wyo. State Bd. of Equalization, ch. 7 § 17 (2015) (“W.S. 16-3-108 generally sets forth the rules of evidence which shall be followed by the county board.”).

ORDER

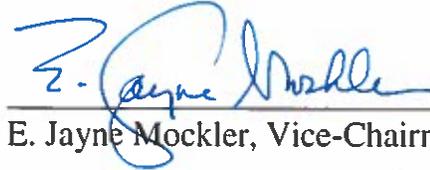
IT IS, THEREFORE, ORDERED that the Decision of the Teton County Board of Equalization is **reversed**, and Assessor's assessment is **affirmed** in all respects.

Dated this 6th day of May 2019.

STATE BOARD OF EQUALIZATION



David L. Delicath, Chairman



E. Jayne Mockler, Vice-Chairman



Martin L. Hardsocg, Board Member

ATTEST:


Nadia Broome, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 16th day of May 2019, 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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