

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF )  
JAN CHARLES GRAY )  
FROM A DECISION BY THE CONVERSE ) Docket No. 2018-61  
COUNTY BOARD OF EQUALIZATION )  
(2018 Property Tax Assessment) )

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**DECISION AND ORDER**

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**APPEARANCES**

Petitioner Jan Charles Gray appeared on his own behalf.

Quentin Richardson, Converse County and Prosecuting Attorney, appeared on behalf of Dixie Huxtable, Converse County Assessor.

**DIGEST**

[¶ 1] Mr. Gray appealed the Converse County Assessor's 2018 assessments of multiple real estate parcels. The Converse County Board of Equalization held a hearing at which Mr. Gray represented himself and testified on his own behalf. Based on the evidence presented at the hearing, the County Board affirmed Assessor's assessments. Mr. Gray appeals that decision to the State Board of Equalization.

[¶ 2] The Wyoming State Board of Equalization, Chairman David L. Delicath, Vice-Chairman E. Jayne Mockler, and Board Member Martin L. Hardsocg, determined that Mr. Gray has not supported his contentions with cogent argument or citations to relevant authority. Accordingly, we summarily affirm the County Board's decision.

**ISSUES**

[¶ 3] Mr. Gray alleges numerous errors and asks us to remand the case back to the County Board for another hearing. He contends that the County Board's decision was:

- 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;
- d. Unsupported by substantial evidence.

(Notice of Appeal, at 2). As “examples” of the County Board’s errors, Mr. Gray alleges:

- The County Board’s decision did not include critical testimony from Assessor;
- Assessor did not account for the reduction in real estate values caused by the drop in oil prices;
- Assessor did not satisfy the statutory requirement to individually review each of Mr. Gray’s 117 lots;
- The County Board’s decision did not consider Mr. Gray’s testimony as to Value;
- A lack of information regarding “comparables” used by the County Assessor to establish values;
- The County Board’s decision did not reflect the testimony of Paul Richardson;
- The County Board’s decision did not reflect the testimony of Mr. Rude, a local builder/developer;
- The County Assessor’s use of an insufficient number of “comparables” to establish value which resulted in an inappropriate value;
- The County Assessor failed to answer interrogatories;
- The County Board refused to grant a continuance to supplement the record;
- County Assessor failed to review properties for assessment reviews and had not seen the properties in question in 2015, 2016, 2017, and 2018, indicating a pattern of “below standard Assessment policies;
- The County Board’s decision misstates the testimony and is slanted in favor of Assessor;

- County Assessor failed to provide Petitioner with “back-up” documentation for “comparables”;
- The County Board refused to allow an affidavit of the Petitioner into evidence and failed to consider testimony from the hearings on previous assessments of the same properties;
- A general lack of due process in the proceedings.

(Notice of Appeal, at 2-5).

[¶ 4] Assessor asserts that “[t]he Assessor’s approach to value was fair and appropriate, and the Petitioner failed to meet his Burden of Proof to show Otherwise.” (Assessor’s Br. at 4).

## JURISDICTION

[¶ 5] The State Board shall “hear appeals from county boards of equalization[.]” Wyo. Stat. Ann. § 39-11-102.1(c) (2017). A taxpayer 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 September 22, 2017. (Non-paginated record). Mr. Gray filed his appeal 25 days later. (Notice of Appeal). Accordingly, the notice of appeal was timely and we have jurisdiction to decide this matter.

## PROCEDURAL HISTORY

[¶ 6] This is the third consecutive year Mr. Gray has appealed to this Board from a county board decision affirming Assessor’s valuations of his properties. *In re Gray (Gray II)*, 2018 WL 3361811, Docket No. 2017-63 (Wyo. State Bd. of Equalization, June 27, 2018); *In re Gray (Gray I)*, 2017 WL 5559382, Docket No. 2016-44 (Wyo. State Bd. of Equalization, November 9, 2017). It is also the third consecutive year Mr. Gray has presented the same contentions and failed to support them with cogent argument or citation to relevant authority. Two years ago, we noted that “we would be justified in summarily affirming the County Board’s decision without considering any of his issues because he has not supported his claims with cogent argument or citation to relevant authority.” *Gray I* at \*11, ¶ 33. We reiterated that warning last year and “admonish[ed] Mr. Gray that in future appeals we will not consider unsupported arguments.” *Gray II* at \*5, ¶ 27. Rather than heed that admonition, Mr. Gray has submitted, word-for-word, the same arguments with the same lack of support this year.

[¶ 7] Indeed, setting Mr. Gray’s 2017 brief side-by-side with his 2018 submission reveals a nearly verbatim recitation of the same conclusory allegations and arguments, with not a

single citation to compelling authority. *Compare* Issues, *Gray II* at \*1-2, with Issues at ¶3, *supra*. In all instances, Mr. Gray again asks that we accept his statements of fact or authority, nearly all restated from last year, as self-evident or proven. We did not do so in 2016 or 2017, and we will not do so this year.

## CONCLUSION

[¶ 8] This Board promised Mr. Gray that we would not again consider his perennial claims unsupported by cogent argument or citation to relevant authority. We now make good on that promise and summarily affirm the County Board decision.


## ORDER

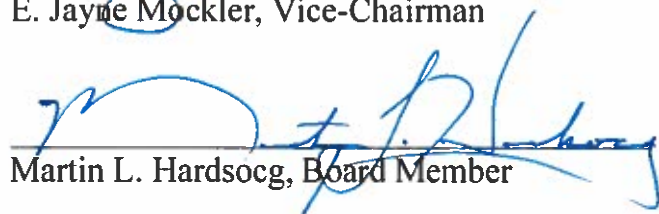
**IT IS HEREBY ORDERED** that the Converse County Board of Equalization's decision affirming Assessor's 2018 assessment of Mr. Gray's property in Converse County, Wyoming, is **affirmed**.

DATED this 28<sup>th</sup> day of August 2019.

## STATE BOARD OF EQUALIZATION

  
\_\_\_\_\_  
David L. Delicath, Chairman

  
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E. Jayne Mockler, Vice-Chairman

  
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Martin L. Hardsocg, Board Member

ATTEST:

  
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Nadia Broome, Executive Assistant

## CERTIFICATE OF SERVICE

I certify that on the 28<sup>th</sup> day August 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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Dixie Huxtable  
Converse County Assessor  
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Jan Charles Gray  
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cc: State Board of Equalization  
Dan Noble, Director, Dep't of Revenue  
Brenda Arnold, Administrator, Property Tax Div., Dep't of Revenue  
Commissioners/Treasurer/Clerk - Converse County  
CCH  
ABA State and Local Tax Reporter  
State Library  
File