

**BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF)
ALBANY COUNTY ASSESSOR FROM A) Docket No. 2019-35
FROM A DECISION BY THE ALBANY)
COUNTY BOARD OF EQUALIZATION)

DECISION AND ORDER

APPEARANCES

Joel H. Defebaugh, Deputy Albany County and Prosecuting Attorney, appeared on behalf of the Albany County Assessor, Grant Showacre (hereafter Assessor).

Maximus Bossarei, respondent, appeared pro se (hereafter Bossarei).

DIGEST

[¶ 1] Assessor appeals from the Albany County Board of Equalization’s (County Board) reversal of his 2019 assessed value of a Laramie, Wyoming, motel property. The County Board decided that Assessor did not accurately consider intended renovations to the property that had not occurred, and that Assessor increased the property’s value as though they had. Although the County Board’s decision does not include a written order per se, we infer that it ordered Assessor to account for renovations yet to be performed, and to revalue accordingly. *See infra* ¶ 13. In his appeal, Assessor argues that the County Board’s decision requires a valuation inconsistent with Wyoming law. Assessor further objects that Bossarei offered no evidence that the 2019 valuation is contrary to Wyoming’s valuation law and, as such, did not carry his burden of proof.

[¶ 2] The Wyoming State Board of Equalization, Chairman David L. Delicath, Vice-Chairman E. Jayne Mockler, and Board Member Martin L. Hardsocg, **reverse** the County Board’s decision and **affirm** Assessor’s assessed value.

ISSUES

[¶ 3] Assessor states that the issue is:

Whether the County Board's Decision was arbitrary, capricious, an abuse of discretion, not in accordance with the law, or otherwise not supported by substantial evidence when the County Board instructed the Assessor to use a specific assessment method outlined in their Decision to determine the Property's value.

(Assessor's Br. 2).

[¶ 4] Bossarei does not identify an issue, but responds that the "County Board's decision was not arbitrary, capricious, or abuse of discretion." (Bossarei Br. 1).

JURISDICTION

[¶ 5] The State Board shall "hear appeals from county board of equalization[.]" Wyo. Stat. Ann. § 39-11-102.1(c) (2019). A county assessor may file an appeal with the State Board within 30 days after 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, 2019. (R. at 0152-56). Assessor filed his appeal with this Board on October 30, 2019. (R. at 0157-61). We, according, have jurisdiction.

PROCEEDINGS AND EVIDENCE PRESENTED TO THE COUNTY BOARD

[¶ 6] Bossarei's purchase of the motel property in 2018, and his anticipated refurbishment and operation of the motel, set the stage for his appeal before the County Board. Bossarei acquired the Xenion Motel, which was not at the time operating, by tax deed. The motel, Bossarei explained, had fallen into severe disrepair and was used primarily for storage. (R. at 0170-71). Bossarei testified that due to the property's poor condition, he would not likely operate the motel in competition with other Laramie hotels, but would rather operate it as a "long-term occupancy motel" with rates like that of an apartment business. (R. at 0171-72).

[¶ 7] In his testimony before the County Board, Assessor explained that because of his discussions with Bossarei regarding the motel's poor condition, Assessor discounted the property's total value (land and improvements) in 2018 to \$265,000 to account for the anticipated costs to repair the property. The cost-to-cure value reduction, Assessor explained, encompassed the expense he believed Bossarei would incur to make the motel operable. Assessor, however, did not identify the costs or total depreciation calculated, but thought the expenses would address structural renovations, including plumbing and electric

systems.¹ (R. at 0182-84, 0190-93). In his initial discussions with Bossarei, Assessor warned that the cost-to-cure discount was temporary and would be removed when the property became operational. (R. at 0181, 0191).

[¶ 8] When the Xenion Motel became operational in 2019, Assessor removed the “cost-to-cure” adjustment, more than doubling the motel property’s value to \$571,000. (R. at 0037, 0181-82). Although Assessor had anticipated a cost in the hundreds of thousands of dollars to renovate, Bossarei testified that he spent approximately \$25,000 to paint and “cover,” i.e. perform light repairs. (R. at 0182-84, 0193-94). Assessor answered that he would not have discounted the motel’s value to \$265,000 had he known that Bossarei only intended to make light improvements. Assessor repeatedly testified that Bossarei had conveyed that more substantial renovations would occur. (R. at 0182-84, 0187-88, 0190-94, 0196-97).

[¶ 9] Assessor’s Office verified that the motel was operating in 2019, but staff members did not initially enter and inspect the rooms. (R. at 0184, 0194-96). Without explaining the extent or timing of on-sight inspections, Assessor testified that the 2019 valuation at \$571,000 was accurate. *Id.* Assessor also described Wyoming’s mass appraisal valuation system and directed the County Board to exhibits detailing his 2019 valuation of the Xenion Motel, including comparable property sales and his analysis of the motel’s replacement cost.² (R. at 0037-57, 0197-99).

[¶ 10] Bossarei disagreed and cited as the basis of his appeal before the County Board Assessor’s significant increase of the Xenion Motel’s taxable value (referring to both the land and improvements), which he complained had increased approximately 125% in one year. (R. at 0001; 0039, 0172). More particularly, Assessor increased the value of the improvements from approximately \$150,000 in 2018 to \$490,000 in 2019, a valuation increase of \$340,000. (R. at 0189-90).

[¶ 11] Bossarei also took issue with one of Assessor’s comparable sales: that of the Ranger Motel located at 469 North Third Street. He argued that the difference in square footage and fact that the Ranger Motel consisted of three buildings, versus the Xenion’s one building, demonstrated the valuation of his property was comparatively high. The Xenion

¹ Assessor did not testify in his case in chief and relied entirely on his appraisal documentation, which he submitted into evidence. He then testified as Bossarei’s rebuttal witness. As will become evident, the record omits information important to Bossarei’s case and leaves various questions unanswered, especially detail about Assessor’s 2018 appraisal of the motel. *See infra* ¶¶ 30-32.

² As with most commercial properties in Wyoming, assessors typically apply the sales comparison and cost valuation methods when valuing a business. Assessors may also use income information to value a business, but seldom gain access to such. The cost valuation method captures the cost to replace improvements, less depreciation; the sales comparison method is used to adjustment value to reflect the prices received for similar properties. *See Rules, Wyo. Dep’t of Revenue, Ch. 9 §§ 5-7 (2016).*

Motel's value, Bossarei opined, was too close (within \$70,000) in value to the Ranger Motel's value, notwithstanding the difference in size and additional business activities (not specified) at the Ranger Motel. (R. at 0173).

[¶ 12] The County Board reversed the Assessor's assessment of the Xenion Motel, finding fault with Assessor's cost-to-cure adjustment as follows:

12. In regard to the property located at 165 N. 3rd Street, the evidence established that the tax assessment issued in 2017 was based on a "cost to cure" analysis.
13. That the 2018 property tax assessment was based on assumptions that the defects used to establish the "cost to cure" valuation in 2017 were in fact cured.
14. The evidence showed that in fact, not all of the defects used to reduce the 2017 property tax assessment were cured, and the current appraisal was based off of assumptions by the County Assessor that the defects were cured.
15. The Board finds that the Assessor has not rebutted the Petitioner's claim that his property was valued incorrectly.
16. The Board finds that the Petitioner has shown that a correct assessment for the value of this property should reflect a current "cost to cure" valuation proportional to the original "cost to cure" reduction minus the cost of actual improvements (including any increase in value said improvements may equate to) that the Petitioner has actually performed on the property and not based on assumed improvements.

(R. at 0154; County Board Decision at ¶¶ 12-16).

CONCLUSIONS OF LAW

A. Standard of Review

[¶ 13] When the State Board hears appeals from a county board, it sits as an intermediate level of appellate review. *Town of Thermopolis v. Deromedi*, 2002 WY 70, ¶ 11, 45 P.3d 1155, 1159 (Wyo. 2002); *Laramie Cty. Bd. of Equalization v. Wyo. State Bd. of Equalization*, 915 P.2d 1184, 1188 (Wyo. 1996); *Union Pac. R.R. Co. v. Wyo. State Bd. 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. *Town of Thermopolis*, ¶ 11, 45 P.3d at 1159.

[¶ 14] The State Board’s standard of review of a county board decision is, by rule, nearly identical to the Wyoming Administrative Procedure Act standard which a district court must apply in reviewing agency action, findings of fact, and conclusions of law. Wyo. Stat. Ann. § 16-3-114(c)(ii) (2019). 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, Wyo. State Bd. of Equalization, ch. 3 § 9(a)-(d) (2006).

[¶ 15] Since the State Board Rules are patterned on the judicial review provisions of the Wyoming Administrative Procedure Act, judicial rulings interpreting Wyoming Statutes section 16-3-114(c) (2019) offer guidance. Where both parties submit evidence at a contested case hearing, we apply the substantial evidence standard:

We review an administrative agency’s findings of fact pursuant to the substantial evidence test. *Dale v. S & S Builders, LLC*, 2008 WY 84, ¶ 22, 188 P.3d 554, 561 (Wyo. 2008). Substantial evidence is relevant evidence which a reasonable mind might accept in support of the agency’s conclusions. *Id.*, ¶ 11, 188 P.3d at 558. Findings of fact are supported by substantial evidence if, from the evidence in the record, this Court can discern a rational premise for the agency’s findings. *Middlemass v. State ex rel. Wyo Workers’ Safety & Comp. Div.*, 2011 WY 118, ¶ 11, 259 P.3d 1161, 1164 (Wyo. 2011). When the hearing examiner determines that the burdened party failed to meet his burden of proof, we will decide whether there is substantial evidence to support the agency’s decision to reject the evidence offered by the burdened party by considering whether that conclusion was contrary to the overwhelming weight of the evidence in the record as a whole. *Dale*, ¶ 22, 188 P.3d at 561.

Jacobs v. State, ex rel., Wyo. Workers’ Safety & Comp. Div., 2013 WY 62, ¶ 8, 301 P.3d 137, 141 (Wyo. 2013).

[¶ 16] In conjunction with the substantial evidence standard, the State Board applies the “arbitrary and capricious” standard:

The arbitrary and capricious standard of review is used as a “safety net” to catch agency action that prejudices a party’s substantial rights or is contrary to the other review standards, but is not easily categorized to a particular standard. *Jacobs*, ¶ 9, 301 P.3d 137 at 141. “The arbitrary and capricious standard applies if the agency failed to admit testimony or other evidence that was clearly admissible, or failed to provide appropriate findings of fact or conclusions of law.” *Id.*

Gonzales v. Reiman Corp., 2015 WY 134, ¶ 16, 357 P.3d 1157, 1162 (Wyo. 2015).

[¶ 17] The State Board reviews 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.’ ” *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 Grp., LLC v. Dep’t of Revenue, 2011 WY 76, ¶ 12, 253 P.3d 125, 128 (Wyo. 2011).

[¶ 18] Likewise, we review de novo a county board’s ultimate findings of fact:

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 Coop., Inc. v. Dep’t of Revenue, State of Wyo., 970 P.2d 841, 850-51 (Wyo. 1998) (quoted in *Chevron U.S.A., Inc. v. Dep’t of Revenue*, 2007 WY 79, ¶ 10, 158 P.3d 131, 134 (Wyo. 2007)).

B. Applicable Law

[¶ 19] 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.

[¶ 20] 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) (2019). 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) (2019).

[¶ 21] County assessors, for their part, 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) (2019).

[¶ 22] All property must be valued annually at fair market value. Wyo. Stat. Ann. § 39-13-103(b)(vii). 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) (2015).

[¶ 23] The Wyoming Supreme Court described the burden of proof one bears when challenging a county assessor’s valuation:

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.” *Amoco Production Co. v. Dept. of Revenue*, 2004 WY 89, ¶ 7, 94 P.3d 430, 435 (Wyo. 2004). The Britts [Taxpayers] had the initial burden of presenting evidence sufficient to overcome the presumption. *Id.*, ¶ 8. If the Britts successfully overcame the presumption, then the county board was “required to equally weigh the evidence of all parties and measure it against the appropriate burden of proof.” *CIG v. Wyoming Dept. of Revenue*, 2001 WY 34, ¶ 10, 20 P.3d 528, 531 (Wyo. 2001). The burden of going forward

would then have shifted to the Assessor to defend her valuation. *Id.* Above all, the Britts bore “the ultimate burden of persuasion to prove by a preponderance of the evidence that the valuation was not derived in accordance with the required constitutional and statutory requirements for valuing . . . property.” *Id.*

Britt v. Fremont Cty. Assessor, 2006 WY 10, ¶ 23, 126 P.3d 117, 125 (Wyo. 2006).

C. Review of the County Board’s Decision

[¶ 24] The County Board implicitly decided³ that Assessor’s abrupt valuation increase from 2018 of approximately \$340,000, *supra* ¶ 10, shifted to Assessor the burden of defending his 2019 valuation. *Supra* ¶ 12. We agree. Given Assessor’s acknowledgement that he substantially undervalued the Xenion Motel in 2018 based on what he believed were needed structural renovations, and in light of his appraised value at more than twice the previous year’s value, Bossarei offered sufficient evidence to overcome the presumption that Assessor’s assessment was correct. *Supra* ¶ 23. The burden of proof thereafter shifted to Assessor to defend his appraisal. *Id.* Bossarei still bore the ultimate burden of proving by a preponderance of evidence that Assessor’s assessment was contrary to Wyoming law. *Id.*

[¶ 25] Cost-to-cure, the valuation principle driving the County Board’s decision, is not a valuation method, but rather one of several methods to calculate a form of depreciation. The International Association of Assessing Officers defines “cost-to-cure” as the “estimated cost to correct or replace a component or defect within a property.” *Glossary for Property Appraisal and Assessment*, p. 43 (IAAO, 2nd ed. 2013). Functional obsolescence is the “[t]he impairment of functional capacity or efficiency, which reflects a loss in value brought about by such factors or defects, deficiencies, or super adequacies, which affect the property item itself or its relation with other items comprising a larger property.” Rules, Wyo. Dep’t of Revenue, Ch. 9 § 4(xiii)(B) (2016).

[¶ 26] The County Board disagreed that Assessor correctly removed the entire cost-to-cure adjustment applied in valuing the motel in 2018. *Supra* ¶ 12. In light of testimony that Bossarei had performed only light repairs in 2018, *Supra* ¶ 8, the County Board held that Assessor must account for remaining functional obsolescence in 2019, i.e. cost-to-cure, and revalue. *Id.* The County Board, although it did not state as much, may also have agreed with Bossarei’s complaint that Assessor’s did not fully inspect the motel premises when valuing them in 2019. *Supra* ¶ 9.

³ The County Board did not flesh out and address Boassarei’s initial burden of proof or the burden shifting sequence in its decision. Rather, it focused on Assessor’s cost-to-cure explanation. *Supra* ¶ 12.

[¶ 27] Assessor challenges the County Board's reversal, arguing the County Board ignored his 2019 valuation. He further argues that Bossarei did not demonstrate with evidence that the 2019 valuation is incorrect. (Assessor's Br. 9). Indeed, Bossarei challenged the 2019 valuation primarily by contrasting it with the previous year's valuation, which Assessor conceded was excessively reduced to allow for anticipated motel renovation costs. *Supra* ¶ 8.

[¶ 28] Although Bossarei compellingly questioned how Assessor could properly more than double the motel's valuation in one year, and notwithstanding the County Board's logical decision and direction that Assessor carefully account for remaining functional obsolescence, we must disagree with the County Board. Bossarei supplied insufficient evidence to demonstrate that Assessor failed to comply with Wyoming statute when he prepared the 2019 valuation and, therefore, did not carry his ultimate burden of proof before the County Board.

[¶ 29] To prevail, Bossarei had to demonstrate that Assessor did not value the Xenion Motel in accordance with Wyoming's statutes and regulations in the 2019 tax year. *See Supra* ¶ 23. Bossarei focused almost entirely upon the previous year's tax valuation, questioning Assessor as to how he could so substantially increase the motel's value between 2018 and 2019 when so little about the motel had physically changed. While Bossarei raised a valid point, he failed to address the 2019 valuation on its own terms. Each year's tax assessment stands alone because assessors value anew all properties as of January 1. *See* Wyo. Stat. Ann. § 39-13-103(b)(i)(A) (2019). Assessors consult annually updated cost information to determine the replacement cost of buildings. *See* Rules, Wyo. Dep't of Revenue, Ch. 9 § 5(b)(ii) (2016). Assessors must base each valuation on at least five comparable sales or apply surrogate models to determine how property sale prices are trending. *Id.* at § 6(a)(iv) (methods to calculate market adjustments). These, and other processes, are automated to an extent under the umbrella of Wyoming's Computer Assisted Mass Appraisal (CAMA) system. *Id.* at § 7.

[¶ 30] Although the Xenion Motel's 2018 assessed valuation was relevant evidence that Assessor may have overvalued the motel in 2019, the earlier valuation by itself did not establish that Assessor overvalued the property in 2019. Moreover, Bossarei's extensive reliance on the 2018 valuation presumed that it set an accurate baseline value to which the 2019 valuation could be compared. *See Fogg-Akron Assoc., L.P. v. Summit Cty. Bd. of Revision*, 919 N.E.2d 730, 734 (Ohio 2009) (Previous tax valuations not presumptively correct because they may, in fact, be incorrect and if applied, would hinder an assessor's ability to correctly appraise.). This, as we explain below, Bossarei did not demonstrate.

[¶ 31] Most problematic, the County Board lacked sufficient information as to how Assessor valued the motel property in 2018 and, so, could not wholly rely upon the 2018

valuation as a basis for striking the 2019 valuation. For instance, the record does not contain the motel's 2018 appraisal materials, i.e. CAMA replacement costs, comparable business sales, or the particular depreciation calculation that Bossarei questioned in his examination of Assessor. The record contains only the parties' recollection of the final 2018 tax values, along with Assessor's general explanation that he reduced the value in anticipation of extensive repairs. *Supra* ¶¶ 7-10. The record does not include Assessor's actual cost-to-cure adjustment in 2018, so the County Board could not know how much Assessor discounted the property to reach a value of \$265,000.⁴

[¶ 32] Another question that went unanswered: what functional depreciation remained? While the County Board has held that Assessor must resolve this question and revalue the motel, Bossarei offered no evidence on this point. Bossarei's burden of proof required that he do more than question the tax appraisal: Wyoming law required that he offer evidence of the degree of overvaluation and, ideally, valuation evidence to counter Assessor's appraisal. *See In re Wall*, Doc. No. 2019-32, 2020 WL 3631227 at * 5-6 (Wyo. St. Bd. of Equalization, June 30, 2020) (taxpayer was required to offer evidence of cost to replace defective property in challenging assessor's appraisal of taxpayer's residential property); *In re Gorski*, Doc. No. 2015-52, 2017 WL 1041926 at * 16 (Wyo. St. Bd. of Equalization, March 10, 2017) (In absence of taxpayer's evidence demonstrating cost to remediate tainted water supply, assessor's calculation of same was substantial evidence in support of property's value).

[¶ 33] Turning to Assessor's evidence offered in support of his 2019 tax appraisal, the County Board had before it detailed information about the costs to replace the motel, Assessor's land valuation, depreciation applied through the CAMA system, and the sales ratio adjustments derived from comparable sales. *Supra* ¶ 9. Assessor offered into evidence his replacement "Cost Breakdown" of the motel building and systems indicating a physical depreciation quotient of 55% from the "replacement cost new." (R. at 0051). Surprisingly, Assessor included no "functional obsolescence" adjustment, but the record contains no evidence of the motel's functional shortcomings or the costs to remediate. *Id.* Again, Bossarei framed his case almost entirely on the difference between Assessor's 2018 and 2019 appraisals, not upon specific costs he would incur or specific functional defects that remained. *Supra* ¶¶ 30-32.

⁴ The vast majority of testimony concerned the 2018 valuation and Assessor's cost-to-cure adjustment. Yet, the record contains no documentary evidence of the 2018 value or the underlying appraisal, and both Assessor and Bossarei spoke from memory about the earlier assessment. *Supra* ¶ 10. While offering less information regarding the 2018 valuation may have been intentional and strategic on Assessor's part, failure to offer the 2018 appraisal into evidence was a critical failure on Bossarei's part. The County Board was left with an incomplete picture of Assessor's 2018 valuation, which Assessor consistently characterized as uninformed and as based on an inflated estimate of planned renovations. *Supra* ¶ 8.

[¶ 34] Bossarei's only direct challenge to the appraisal was Assessor's selection of the Ranger Motel as a comparable sale. *Supra* ¶ 11. Bossarei merely opined that the Ranger Motel was distinguishable because of its size and business activities. Regardless, this point of evidence played no perceivable role in the County Board's ruling. Bossarei's other objections that Assessor incorrectly relied upon internet property advertisements, or that Assessor discriminatingly increased Bossarei's property valuations in comparison to others, including Assessor's own property, lacked sufficient evidence and explanation.

[¶ 35] In sum, Bossarei initially overcame the presumption of correctness, so the burden of proof shifted to Assessor. Assessor then had the burden of defending his valuation decision. *See supra* ¶ 24. The playing field being even, a preponderance of evidence standard applied. *Id.* Assessor, for his part, explained that his 2018 valuation was misinformed and too low, but neither party offered detail about the 2018 valuation. Assessor, however, offered into evidence his 2019 appraisal of the motel and opined that he valued the property in accordance with Wyoming law. Bossarei largely ignored Assessor's 2019 appraisal. Bossarei, focusing almost entirely upon the 2018 valuation, offered neither that appraisal into evidence nor other valuation evidence demonstrating how Assessor overvalued the motel. We find the County Board's decision is not supported by substantial evidence. That is, the County Board broadly presumed the 2018 assessment to be correct and concluded the 2019 assessment, because it differed substantially from the earlier assessment, is incorrect. The County Board received insufficient evidence that Assessor performed the 2019 appraisal and assessment incorrectly.

ORDER

[¶ 36] **IT IS, THEREFORE, ORDERED** that the decision of the Albany County Board of Equalization is reversed.

Pursuant to Wyo. Stat. Ann. §16-3-114 (2015) 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 20 day of August 2020.

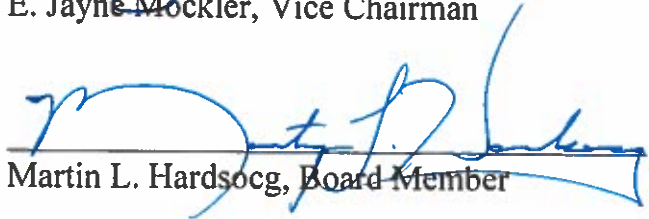
STATE BOARD OF EQUALIZATION



David L. Delicath, Chairman



E. Jayne Mockler, Vice Chairman



Martin L. Hardsocg, Board Member

ATTEST:



Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 20 day of **August 2020**, 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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