

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

IN THE MATTER OF THE APPEAL OF )  
**JAN CHARLES GRAY** ) **Docket No. 2020-47**  
FROM A DECISION BY THE CONVERSE )  
COUNTY BOARD OF EQUALIZATION )  
(2020 Property Tax Assessment) )

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**DECISION AND ORDER**

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**APPEARANCES**

Taxpayer Jan Charles Gray appeared pro se.

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

**SUMMARY**

[¶ 1] Jan Charles Gray appeals the Converse County Board of Equalization’s decision to affirm the Converse County Assessor’s 2020 assessments of Mr. Gray’s multiple parcels of real property. Neither party requested oral argument, so the State Board, Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member David L. Delicath, base this Decision and Order on the County Board record and the parties’ briefs. Because Mr. Gray has not supported his claims on appeal with cogent argument or citation to relevant authority, we summarily affirm the County Board’s decision.

**ISSUES**

[¶ 2] Mr. Gray presents these issues:

1. Assessor Visits Required by Statute were not done, nor Properly Documented.
2. There were not adequate sales for valuation and poor Methodology by the Assessor. And decreases in values elsewhere were significant.

3. Petitioner, a Real Estate Broker, and significant Property investor, was not allowed to give valuation testimony by the County Board.
4. All of the above relates to the fact that the decline in Oil prices beginning in 2014 and continuing through 2020 and the Economy's decline significantly reduced the value of the lots ... which is why there were no sales, or data ... it's just the entire picture of why these valuations are wrong.
5. The Transcripts Provided by Converse County were not legally sufficient.
6. That the decision of Converse be found to be 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; without observance of procedure required by law; and unsupported by substantial evidence.

(Gray's Opening Br. 1-5) (capitalizations in original).

### **JURISDICTION**

[¶ 3] The State Board shall “hear appeals from county boards of equalization[.]” Wyo. Stat. Ann. § 39-11-102.1(c) (2021). An aggrieved 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) (2021). The County Board issued its final decision on October 7, 2020, but the County Clerk did not serve that decision on Mr. Gray until November 9, 2020. (Ex. 500). Mr. Gray filed his appeal on December 7, 2020. (Notice of Appeal). Accordingly, we have accepted his appeal as timely and believe we have jurisdiction to decide this matter.

### **PROCEDURAL HISTORY**

[¶ 4] Mr. Gray is no stranger to this Board. For three consecutive years, he appealed the County Board's decisions affirming Assessor's valuations of his properties. *In re Gray (Gray III)*, 2019 WL 4281826, Docket No. 2018-61 (Wyo. State Bd. of Equalization, Aug: 28, 2019); *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, Nov. 9, 2017). In each of those appeals, Mr. Gray failed to support his contentions with cogent argument or citation to relevant authority. *Id.* In 2017, 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. The following year we reiterated that warning and “admonish[ed] Mr. Gray that in future appeals we will not consider unsupported arguments.” *Gray II* at \*5, ¶ 27. When Mr. Gray submitted the same unsupported claims a year later, we summarily affirmed the County Board’s decision. *Gray III*, at \* 2, ¶ 8.

[¶ 5] In his current appeal, Mr. Gray has once again failed to support his claims with cogent argument or citation to relevant authority. Rather, his “argument” is a series of insinuations and unwarranted deductive leaps, and his only citation to legal authority is a casual mention of one Department of Revenue rule. (Gray’s Br. 1). His only “record citations” are to a deposition of Assessor that isn’t in the record because it wasn’t admitted (or even offered) into evidence at the County Board hearing. Mr. Gray hasn’t asked us to supplement the County Board record with that deposition, as allowed by our rules. Rules, Wyo. State Bd. of Equalization, ch. 3, § 8 (2021).

## **CONCLUSION**

[¶ 6] In 2017, and again in 2018, this Board promised Mr. Gray that it would no longer consider the merits of claims unsupported by cogent argument or citation to relevant authority. We made good on that promise in 2019. Today we do so again and summarily affirm the County Board decision.

## **ORDER**


[¶ 7] **IT IS, THEREFORE, ORDERED** that the Converse County Board of Equalization’s decision affirming Assessor’s 2020 assessments of Mr. Gray’s property in Converse County is summarily **affirmed**.

[¶ 8] **Pursuant to Wyoming Statutes section 16-3-114 (2021) 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 after the date of this decision.**

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DATED this 29 day of July 2021.

**STATE BOARD OF EQUALIZATION**



E. Jayne Mockler, Chairman



Martin L. Hardsocg, Vice Chairman



David L. Delicath, Board Member

ATTEST:



Jennifer Fujinami, Executive Assistant

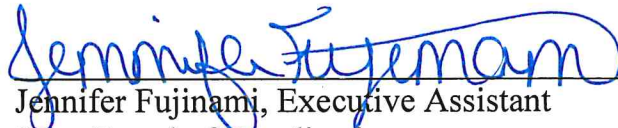
**CERTIFICATE OF SERVICE**

I certify that on the 29 day of July 2021, I served the foregoing **DECISION AND ORDER** by email transmission to [jcg43210@gmail.com](mailto:jcg43210@gmail.com) and by placing a true and correct copy thereof in the United States Mail, postage prepaid, and addressed to the following:

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cc: Brenda Hansen, Director, Dep't of Revenue  
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Commissioners/Treasurer/Clerk – Converse County  
CCH  
ABA State and Local Tax Reporter  
State Library  
File