

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)	
GREENBIRD & ASSOCIATES, LLC.)	Docket No. 2021-101
FROM A DECISION BY THE NATRONA)	
COUNTY BOARD OF EQUALIZATION)	

DECISION AND ORDER

APPEARANCES

Ken Carpenter, pro se, appeared on behalf of taxpayer Greenbird & Associates, LLC. (hereafter Taxpayer).

Eric K. Nelson, Natrona County Attorney, and Charmaine A. Reed, Deputy Natrona County Attorney, appeared on behalf of Assessor Matt Keating (hereafter Assessor).

SUMMARY

[¶ 1] Taxpayer appeals from the Natrona County Board of Equalization's (County Board) decision affirming Assessor's 2021 valuation of vacant residential property in Natrona County. Taxpayer raises procedural claims addressing the manner in which the County Board conducted the hearing. As for the valuation, Taxpayer claims that Assessor failed to account for critical differences in sold properties Assessor relied upon to perform a "sales comparison" valuation. The County Board determined that Taxpayer failed to prove that Assessor misapplied Wyoming law, and it affirmed the assessment.

[¶ 2] The Wyoming State Board of Equalization (State Board), Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member David L. Delicath, reviewed the record and briefs of the parties. We shall affirm the County Board's decision.

ISSUES

[¶ 3] Taxpayer presents the following issues:

1. Did the County Board of Equalization act without observance of procedure required by law when they allowed a 20 minute time limit put

on the Taxpayer to present his opening, evidence, cross examination and closing even though the Taxpayer protested the time limit.

2. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it allowed the hearing appeal to go forward knowing that they did not have the tools they needed and requested by the Taxpayer.
3. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it allowed the Assessor to use sales that had not been validated?
4. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it allowed the Assessor to use sales without adjusting for improvements, amenities or attributes?
5. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it affirmed the Assessor's valuation even after the Taxpayer had demonstrated obvious errors in various sales used by the Assessor?

(Taxpayer's Br., 1).

[¶ 4] Assessor identifies two issues: "1. Did Taxpayer receive due process for his appeal of his 2021 assessment of the subject property? 2. Does substantial evidence¹ support Assessor's valuation of the subject property?" (Assessor's Br., 1).

JURISDICTION

[¶ 5] As Taxpayer appealed to this Board from the County Board's decision within thirty days, as prescribed by the State Board's appellate rules, we have jurisdiction to hear Taxpayer's appeal. (County Board decision, dated Dec. 7, 2021, R. at 136-38; Notice of Appeal, dated Dec. 7, 2021); Rules, Wyo. Bd. of Equalization, Ch. 3 § 2 (2021).

EVIDENCE PRESENTED BEFORE COUNTY BOARD

[¶ 6] Taxpayer owns approximately 40 acres of vacant land in Natrona County, the legal

¹ Assessor's formulation of the issue misconstrues the evidentiary standard applied in administrative contested case hearings. When reviewing a decision maker's ruling, in this case the County Board's decision, we ascertain whether the County Board's decision is supported by "substantial evidence," which is variably defined as "relevant evidence which a reasonable mind might accept in support of the agency's conclusions." *Infra* ¶ 17. So, the question is not whether "substantial evidence" supports Assessor's valuation, but whether the County Board relied on substantial evidence to reach the decision it reached. It's a fine, but important, distinction.

description of which is Antelope Hills Est. # 2, Lot 21. (R. 13; Hr’g Audio 00:03:30-00:04:15). Taxpayer also owns a similar contiguous 40 acre lot, Lot 22. *Id.* Taxpayer appealed the assessed value of both lots, but dropped one appeal after the value was adjusted. *Id.*

[¶ 7] Assessor appraised Lot 21 at \$43,301 in 2021, down from \$56,526 in 2020. (R. at 12-13). Lot 22, which Taxpayer refers to as a “sister property” to Lot 21, Assessor valued at \$11,527 in 2021. (R. at 46; Hr’g Audio 00:04:00-00:06:00).

[¶ 8] The Hearing Officer, at the beginning of the contested case hearing, notified the parties that they were each allotted 20 minutes to present their cases. (Hr’g Audio, 00:01:00-00:01:30). Taxpayer did not object, merely commenting that it wasn’t sure if it could complete its case in that period of time. (00:02:50-00:03:40).

[¶ 9] Taxpayer challenged Assessor’s valuation on several grounds, but primarily because of how Assessor analyzed comparable sales of vacant land parcels within Land Economic Area (LEA) 1502Res01.² (Hr’g Audio 00:04:30-00:10:00; Ex. 10³). Taxpayer briefly described its review of 25 sales Assessor used to value the property, arguing that various attributes and characteristics of those properties rendered them poor comparable sales. In some instances, Taxpayer complained that he lacked details underlying the sales and, in other instances, questioned why a particular price was paid for the comparable property. *Id.* He also objected that Assessor had not adjusted for different or variable characteristics among some of the properties in the LEA. *Id.*

[¶ 10] In support of the assessed value, Corrie Cabral, Chief Analyst for Assessor’s Office, explained how Assessor arrived at the assessed value. (Hr’g Audio 00:12:40-00:14:50; R. at 19-26). She explained that the Assessor’s Office used 25 vacant land sales from the LEA dating back to 2015, and that all lands within the LEA were outside of a municipality. *Id.* She stated that she applied a “simple regression analysis,” as opposed to a “multiple regression analysis,” because only one variable was accounted for—vacant acreage within a size range. *Id.* She noted several “outlier” sales that were excluded from the analysis because they were “landlocked” properties, affording no legal access. *Id.* She explained that the values among sold properties within the LEA fell within the prescribed “median”

² Assessors group similar neighborhoods within LEAs or like groupings to statically analyze sales of the properties within the grouping for the purpose of valuing the properties. *See* Rules, Wyo. Dep’t of Revenue, Ch. 9 § 4(a)(xix) (2016) (definition of LEA); *see also* Ch. 9 § 5(b)(i) (defining the “sales comparison” valuation methodology).

³ Taxpayer’s Exhibit 10, a spreadsheet listing comparable sales analyzed by Taxpayer, was not initially numbered as part of the record on appeal. However, the Hearing Officer received it into evidence at the end of the hearing, and it should have been included in the paginated record. (Hr’g Audit 00:41:30-00:42:00). The Clerk included Exhibit 10 as part of the record, with an explanatory letter. There was no objection to Exhibit 10, and it is part of the record on appeal.

range of values, meaning that the values were adequately tied to sales prices as a whole.⁴ *Id.*

[¶ 11] Ms. Cabral directed the County Board to a scatter chart depicting the simple regression analysis performed to value Taxpayer's property relative to values of similar properties within the LEA. Depicted on a graph with x and y axes, the scatter chart demonstrated how the sales of properties within the LEA were clustered and how their acreage and price trended relative to all other property sales. *Supra* ¶ 10; (R. at 24-25; Hr'g Audio 00:14:40-00:17:45). The regression analysis equation (also referred to as a "power curve"), she explained, satisfied mass appraisal guidelines in that the R squared quotient was 0.789, meaning that approximately 79% of the sales (or sales data) followed the intended valuation "trend line." *Id.* She generated the scatter chart and regression analysis through an Excel program, which the Department of Revenue allows. *Id.*

[¶ 12] Ms. Cabral reviewed the statistical measurements applied to LEA-wide valuations employed to check that values were compliant and statistically tied to sales as required by law. (Hr'g Audio 00:17:30-00:19:30; R. at 24-25); *See* Rules, Wyo. Dep't of Revenue, Ch. 9 § 6 (2016). These included the Coefficient of Dispersion (COD), Median, and Price Related Differential (PRD) analytical benchmarks. *Id.*

[¶ 13] Taxpayer did not question the regression analysis, focusing instead on whether the Assessor's Office correctly accounted for the "attributes and amenities" of the properties compared to its own, ie. utility services, convenient access, and other property features that enhance or burden the enjoyment of property. *Supra* ¶ 9; (Hr'g Audio 00:25:00-00:28:30, 00:28:45-00:29:45). Ms. Cabral responded that the Office's mass appraisal system did not, in some instances, have the capability to identify all attributes beyond a certain level, and that changes to properties could have occurred since the properties were last viewed or after they were sold. (Hr'g Audio 00:29:45-00:34:00). She conceded that tracking some attributes was not presently possible, but that the Office's system was improving. *Id.* Taxpayer lastly complained that he knew of similar properties that were valued at \$283 per acre, rather than the subject property's appraised value of over \$1,000 per acre. (Hr'g Audio 00:26:40-00:28:30, 00:36:00-00:37:00; Ex. 10).

[¶ 14] The County Board, during deliberations, voiced a particular frustration concerning the hearing evidence: that it lacked a specified technological tool ("Eagle View" equipment) that would have allowed members an aerial view from above of the land parcels. (Hr'g Audio 00:41:00-00:42:00). It voted unanimously that Taxpayer failed to submit sufficient evidence to carry its burden of proof. (Hr'g Audio 00:39:00-00:42:00). It issued an order consistent with that conclusion. (R. at 136-38).

⁴ In layman's terms, the "median" in a mass appraisal framework is a component of the "appraisal level" measurement applied to statistically evaluate how closely values tie to open market sales prices among a group of properties. *See* Rules, Wyo. State Bd. of Equalization, Ch. 5 § 3(a)(vi), (viii) (2021)

CONCLUSIONS OF LAW

A. State Board's role and standard of review

[¶ 15] 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). In its appellate capacity, the State Board treats a county board as the finder of fact. *Id.*

[¶ 16] 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) (2021). 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) (2021).

[¶ 17] 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) (2021) offer guidance. For example, 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).

[¶ 18] 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).

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

[¶ 20] 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).

B. Review of the County Board's decision

[¶ 21] The County Board having concluded that Taxpayer failed to submit sufficient evidence of mass appraisal error, we consider each of Taxpayer's challenges to the County Board's decision in turn.

i. **Did the County Board err when it limited each party's case presentation to 20 minutes?**

[¶ 22] Taxpayer's complaint, that the County Board allowed each party only 20 minutes to present its case, is a due process claim. Procedural due process is satisfied " 'if a person is afforded adequate notice and an opportunity to be heard at a meaningful time and in a meaningful manner.' " *Laughter v. Bd. of Cty. Com'rs for Sweetwater Cty.*, 2005 WY 54, ¶ 19, 110 P.3d 875, 882 (Wyo. 2005) (quoting *Amoco Prod. Co. v. Wyo. State Bd. of Equalization*, 882 P.2d 866, 872 (Wyo. 1994)). "A party claiming infringement [of due process rights] has the burden of demonstrating that infringement by first showing the existence of a protected property interest and then showing the interest has been affected in an impermissible way." *Pfeil v. Amax Coal West, Inc.*, 908 P.2d 956, 961 (Wyo. 1995)

(citing *Meyer v. Norman*, 780 P.2d 283, 289 (Wyo. 1989)).

[¶ 23] Generally, an appellant on appeal must have clearly objected at the trial or hearing, to sufficiently preserve an issue for review on appeal. The Wyoming Supreme Court has stated: “[W]e will not consider claims raised for the first time on appeal.” *Crofts v. State Dep’t of Game and Fish*, 2016 WY 4, ¶ 19, 367 P.3d 619, 624 (Wyo. 2016) (quoting *Davis v. City of Cheyenne*, 2004 WY 43, ¶ 26, 88 P.3d 481, 490 (Wyo. 2004)). The Court has explained “ ‘it is unfair to reverse a ruling of a trial court for reasons that were not presented to it, whether it be legal theories or issues never formally raised in the pleadings nor argued to the trial court.’ ” *Id.*, citing *Basic Energy Servs., L.P. v. Petroleum Res. Mgmt. Corp.*, 2015 WY 22, ¶ 28, 343 P.3d 783, 791 (Wyo. 2015) (quoted source omitted).

[¶ 24] Taxpayer did not clearly object to the Hearing Officer’s decision to limit each party to 20 minutes to present their cases. In response to the Hearing Officer’s pronouncement at the beginning of the hearing, Taxpayer casually responded that it was not sure it could present its case as desired in 20 minutes. But, Taxpayer did not formally object or directly challenge the County Board’s time limitation. *Supra* ¶ 8. The County Board, therefore, was not required to resolve this due process objection, and we will not consider the issue for the first time on appeal.

ii. Did the County Board err when it conducted the contested case hearing without equipment Taxpayer believes the County Board should have used?

[¶ 25] Taxpayer gloms on to a County Board member’s comments during deliberation, wherein the member lamented that he would have liked to have viewed property parcels with equipment he did not have. (Hr’g Audio, 00:39:00-00:42:00; Taxpayer’s Br., 6). The question is whether Taxpayer has identified an actionable issue on appeal. For two reasons, the answer is “no,” and the County Board did not err because it lacked specified equipment Taxpayer argues it should have had.

[¶ 26] For the same legal reasons answering the previous issue on appeal, we reject Taxpayer’s complaint that the County Board lacked certain equipment. Taxpayer did not formally object during the hearing that the County Board lacked equipment necessary to conduct the hearing. So, we may not consider the claim on appeal. *Supra* ¶ 14.

[¶ 27] But, even if Taxpayer had timely raised the issue below, it had the burden to demonstrate that the County Board’s lack of specified equipment to view properties was necessary to perform its adjudicative function. Such a claim on appeal would be factually driven, so Taxpayer would not likely prevail on such a claim without some evidentiary presentation before the County Board that the absence of equipment deprived Taxpayer of due process, i.e. a fair hearing. Moreover, we are unaware of any established standard on

this point.

iii. Did the County Board err when it allowed Assessor to use sales that Assessor did not “validate.”

[¶ 28] Taxpayer attempts to frame this issue in mass appraisal parlance, which is commendable. But, Taxpayer misunderstands its burden of proof and presumes facts not in evidence, concluding that the County Board incorrectly ruled in Assessor’s favor.

[¶ 29] Taxpayer cites the Department of Revenue’s property valuation rules, which require that assessors verify sales data of property sales used to perform the “sales comparison” valuation approach. Rules, Wyo. Dep’t of Revenue, Ch. 9 § 5(b)(i)(B) (2016). The verification of property sales is a routine function assessors perform when deciding whether to use properties in their sales comparison analysis, and it requires timely examination of key property characteristics and the terms of the sale. Taxpayer indirectly claims that Assessor did not properly “verify” the 25 sales used to arrive at a per acre comparable sales price, based on its review of those sales. *Supra* ¶¶ 9, 13.

[¶ 30] The record, however, does not sufficiently support Taxpayer’s claim. Taxpayer reviewed the sales and argued that various aspects of the properties raised questions as to whether they should have been relied upon for comparison purposes. *Supra* ¶¶ 9, 13. But, Taxpayer offered no clear evidence that a majority of the comparable properties should have been disqualified. Taxpayer’s questioning of the sales did not shift the initial burden of proof from Taxpayer to Assessor because it offered no significant indication of error, only a difference of opinion with respect to several of the properties. *Id.*

[¶ 31] The closest Taxpayer came to overcoming the presumption in favor of Assessor’s appraisals was eliciting Ms. Cabral’s inability to answer several basic questions about differences in valuation between the property at issue and other properties within the LEA. She conceded that she did not have that account information with her and could not address specific attribute differences. (Hr’g Audio 00:26:45-00:28:30; Ex. 10). She otherwise effectively responded to Taxpayer’s questions and offered timely insight to how the mass appraisal process worked. *Supra* ¶¶ 10-12. The County Board, in deliberating, commented that the case suffered from lack of documentation. *Supra* ¶ 14. And, indeed, it did. Had Taxpayer bridged this gap in how Assessor possibly treated very different properties similarly within the same LEA, Taxpayer’s burden of proof may have shifted to Assessor. *Supra* ¶ 20.

[¶ 32] Lastly, the question is not whether the County Board “allowed” Assessor to do anything, *supra* ¶ 3, and this statement of the issues/argument misperceives the County Board’s role as an appellate body. The question on appeal is whether the County Board properly rejected Taxpayer’s challenge to the assessment, and in particular Assessor’s

reliance on the 25 property sales, based on the evidence Taxpayer presented. We hold that it did.

iv. Did the County Board err when it “allowed the Assessor to use sales without adjusting for improvements, amenities or attributes?”

[¶ 33] Taxpayer again cites the Department of Revenue’s rules, complaining that Assessor did not “adjust” the property sales used to apply the sales comparison approach. (Taxpayer’s Br., 6-7, citing Rules, Wyo. Dep’t of Revenue, Ch. 9 § 5(b)(i)(A)-(D) (2016)). That rule states, in pertinent part, that:

For land valuation, the sales comparison is 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.

Id.

[¶ 34] In support of its claim that Assessor miss-valued its land, Taxpayer listed the sales that Assessor used for comparison, briefly describing why it believed Assessor should not have used several of them. *Supra* ¶ 9. That evidence, however, supported no reasonable conclusion with respect to the condition or nature of properties discussed, and the details reflected only Taxpayer’s abbreviated suspicions that the properties were ineligible as comparable sales. For example, Taxpayer noted the following disqualifying property features in Exhibit 10:

9075 Arapahoe Rd	fenced, structure, validated sale? 4 years w/o sales?
8425 Mohican Rd	power to lot w/meter pole, septic risers? Fenced
8545 Arapahoe Rd	fenced, meter poles, power on w sideof [sic] road, buildings
8420 Arapahoe Rd	fenced on 2 or 3 sides, power but no meter pole

(Ex. 10). From this description, and because evidence in the record offered no agreement on whether Taxpayer accurately described the properties, the County Board did not receive compelling evidence in support of Taxpayer’s objections to these comparable sales.

[¶ 35] Taxpayer's case presentation on the whole worked against him. Taxpayer was himself unclear about how appraisers might consider a property's "amenities" versus "attributes" for valuation purposes, and Ms. Cabral explained the difference and how her Office's mass appraisal system accounted for each. (Hr'g Audio 00:22:00-00:36:00). This exchange served to cast doubt on the weight of Taxpayer's agent's testimony. More critically, Taxpayer cited no appraisal standard or industry practice for when to use or disqualify a comparable sale. Even had Taxpayer proved that Assessor failed to adjust for a particular property feature or difference, Taxpayer offered no evidence demonstrating the effect of one or a few omissions, out of many property sales, from a statistical standpoint.

[¶ 36] We cannot conclude that the County Board's rejection of this claim lacked substantial evidence, "relevant evidence which a reasonable mind might accept in support of the agency's conclusions." *Supra* ¶ 17. To the contrary, Taxpayer broadly alleged that Assessor erred when grouping sales to value the land, but offered little more than allegations to prove this claim. In the absence of compelling evidence sufficient to shift the burden of proof to Assessor, the County Board correctly presumed that the Assessor's Office properly reviewed, analyzed, and applied the comparable sales used. *Supra* ¶ 20.

[¶ 37] For the same reasons, we find Taxpayer's fifth claim of error to be without merit. *Supra* ¶ 3. A variation of Taxpayer's fourth issue and claim, the record does not contain evidence of "Obvious" errors in how Assessor resolved to group comparable sales in the LEA used to value the property at issue. Here again, Taxpayer broadly alleged appraisal error, but offered neither a standard by which Assessor's actions were to be judged, nor detail of how Assessor mistakenly performed his duties.

CONCLUSION

[¶ 38] Taxpayer failed to timely object to procedural aspects of the hearing before the County Board and, consequently, we may not consider them for the first time on appeal.

[¶ 39] Taxpayer alleged that Assessor erroneously applied the sales comparison method when he valued Taxpayer's vacant land, but offered insufficient evidence to carry its initial burden of proof, failing to overcome the presumption that Assessor properly valued Taxpayer's property.


ORDER


[¶ 40] **IT IS, THEREFORE, ORDERED** that the decision of the Natrona County Board of Equalization is **AFFIRMED**.

[¶ 41] 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.

DATED this 18 day of May 2022.

STATE BOARD OF EQUALIZATION


E. Jayne Mockler, Chairman


Martin L. Hardsocg, Vice-Chairman


David L. Delicath, Board Member

ATTEST:

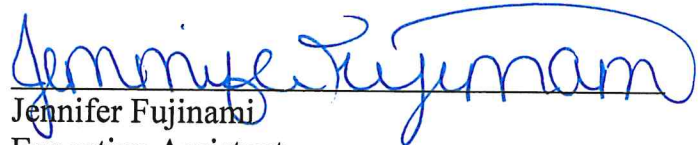

Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 18 day of May 2022, 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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State Library