

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)	
JAREL CELLMER)	Docket No. 2021-57
FROM A DECISION BY THE NATRONA)	
COUNTY BOARD OF EQUALIZATION)	
(2020 Property Valuation))	

DECISION AND ORDER

APPEARANCES

Taxpayer Jarel Cellmer appeared pro se.

Charmaine Reed, Natrona County Attorney's Office, appeared on behalf of Natrona County Assessor Matt Keating.

SUMMARY

[¶ 1] Mr. Cellmer appeals from a Natrona County Board of Equalization decision affirming Assessor's 2020 valuation of Mr. Cellmer's real property. Neither party requested oral argument, so the Wyoming State Board of Equalization, 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' submissions. Because Mr. Cellmer has not identified any appealable issues and has not supported his appeal with cogent argument or citation to relevant authority, we summarily affirm the County Board's decision.

ISSUES

[¶ 2] Mr. Cellmer did not identify any issues in his Notice of Appeal, or in his opening brief, other than generally disagreeing with Assessor's valuation of his property.

[¶ 3] Assessor did not file a brief or identify issues in any other way.

JURISDICTION

[¶ 4] 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) (2021). An aggrieved taxpayer or assessor may file an appeal with the State Board within 30 days after a county board’s final decision. Rules, Wyo. State Bd. of Equalization, ch. 2, § 5(e) (2021). The County Board issued its final decision on April 14, 2021. (R. 139). Mr. Cellmer filed his appeal on May 6, 2021. (Notice of Appeal). Accordingly, the appeal is timely and we have jurisdiction.

PROCEDURAL HISTORY

[¶ 5] Mr. Cellmer owns real property in Natrona County. In 2018, Assessor’s predecessor valued that property at \$408,523. (R. 136). In 2019, Assessor valued Mr. Cellmer’s land at \$27,750 and improvements at \$370,447, for a total of \$398,197. (*Id.*). In 2020, Assessor increased the land value to \$280,246 and decreased the improvements to \$370,006, for a total of \$650,252. (*Id.* at 137). Mr. Cellmer appealed the 2020 valuation to the County Board, which affirmed it, finding that:

5. Petitioner provided no evidence that the method used by the Assessor in valuing his property was unlawful or was not lawfully applied.
6. Petitioner did not offer more than a difference of opinion of the Assessor’s valuation of the subject property. Petitioner has therefore not met his burden by a preponderance of the evidence.
7. Assessor, through his admitted exhibits, presented substantial evidence supporting the Property valuation. Assessor’s valuation is presumed accurate.

(R. 139).

[¶ 6] Mr. Cellmer appealed the County Board’s decision to this Board. His Notice of Appeal reads:

Appeal:

How the land valuation was determined?

I purchased this land for \$110,000 in 2015. Which was an arm’s length transaction between a willing buyer and a willing seller. In (6) years, how did my land assessment increase to \$280,246?

As mentioned in our appeals in the Casper Court Room, all Four of the property owners would like to join in on the appeal to the State Board of Equalization of Danny and Cynthia Harman. This request was granted.

(Notice of Appeal).

[¶ 7] This Board docketed Mr. Cellmer's appeal and set a deadline of July 1, 2021 for his opening brief. (5/20/2021 Briefing Order). Mr. Cellmer did not file an opening brief by that deadline. The Board next gave Mr. Cellmer until July 21, 2021 to notify us in writing that he wanted to join his appeal to the appeal filed by his neighbors, the Harmons. (Notice and Order to Parties Regarding Joinder of Similar Appeals). Mr. Cellmer did not respond to that notice. We then issued a notice that we would dismiss Mr. Cellmer's appeal if he did not object by August 18, 2021. (Notice of Intent to Dismiss with Prejudice). Mr. Cellmer did not respond to that notice, and we dismissed his appeal on August 25, 2021. (Order of Dismissal with Prejudice).

[¶ 8] On August 31, 2021, Mr. Cellmer asked this Board to reinstate his appeal on the basis that he had not received any of the aforementioned documents that we had mailed to him. (Letter from Jarel Cellmer). We reinstated Mr. Cellmer's appeal and ordered him to file his opening brief by October 7, 2021. (9/7/2021 Briefing Order, 2). On September 28, 2021, Mr. Cellmer filed an Opening Brief that provided no useful information or argument. It reads:

State Board of Equalization,

1. Flat land vs. Slope
Has to be an adjustment
I believe you have pictures (I will bring mine)
Discuss
2. Alkali
Land is totally Worthless
Forms a triangle (Area = $1/2bh$)
You should have pictures (I will bring mine)
Discuss
3. Elaborate drain system for alkali
Discuss
4. Dan's Write Up
Discuss

(Cellmer Br. 1). Although we notified the parties of their right to request oral argument, neither party did so. (9/7/2021 Briefing Order, 2-3). Had Assessor filed a Response Brief, Mr. Cellmer would be permitted to submit a Reply Brief. (*Id.*). But Assessor didn't file a

brief, so there is nothing for Mr. Cellmer to reply to.¹ Therefore, Mr. Cellmer will have no further opportunities to explain his position.

CONCLUSION

[¶ 9] Although we would have preferred to issue a decision on the merits of Mr. Cellmer's appeal, he has not accepted our repeated invitations to cogently state and argue his case. Accordingly, we have no option but to summarily affirm the County Board's decision on the basis that Mr. Cellmer has not supported his appeal with cogent argument or citations to relevant authority. *Fowles v. Fowles*, 2017 WY 112, ¶ 30, 402 P.3d 405, 413 (Wyo. 2017).

ORDER

[¶ 10] **IT IS, THEREFORE, ORDERED** that the Natrona County Board of Equalization's decision affirming Assessor's 2020 assessment of Mr. Cellmer's property is **SUMMARILY AFFIRMED**.

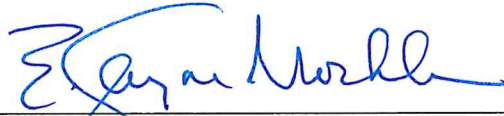
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¹ Our Briefing Order provides that Mr. Cellmer may file "a reply brief (or other written statement) *to the Respondent's response brief*. (emphasis added). Because the reply brief is permitted as a "reply" to the Respondent's brief, we determine that no reply brief is permitted when the Respondent hasn't filed a brief.

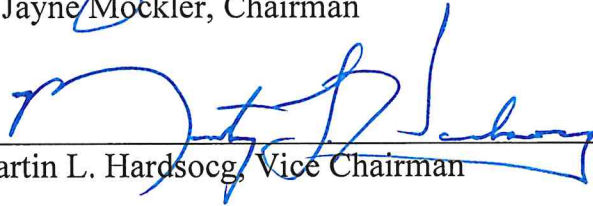
[¶ 11] Pursuant to Wyoming Statutes section 16-3-114 (2021) and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days after the date of this decision.

DATED this 30 day of November 2021.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

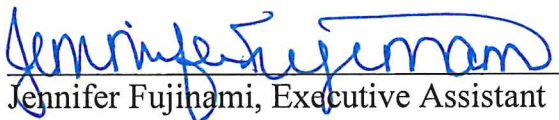


Martin L. Hardsocg, Vice Chairman



David L. Delicath, Board Member

ATTEST:



Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 30 day of November 2021, 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:

Jarel R. Cellmer
4840 S. Valley Rd.
Casper, WY 82604

Eric Nelson
Charmaine Reed
Natrona County Attorney
200 North Center St. Suite 300
Casper, WY 82601



Jennifer Fujinami
Executive Assistant
State Board of Equalization
P.O. Box 448
Cheyenne, WY 82003
Phone: (307) 777-6989
Fax: (307) 777-6363

cc: Brenda Henson, Director, Dep't of Revenue
Brian Judkins, Property Tax Div., Dep't of Revenue
Commissioners/Treasurer/Clerk/Assessor – Natrona County
ABA State and Local Tax Reporter
State Library