

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)	
GREENBIRD AND ASSOC., LLC)	Docket No. 2021-62
FROM A DECISION BY THE NATRONA)	
COUNTY BOARD OF EQUALIZATION)	
(Group 8))	

IN THE MATTER OF THE APPEAL OF)	
GREENBIRD AND ASSOC., LLC)	Docket No. 2021-63
FROM A DECISION BY THE NATRONA)	
COUNTY BOARD OF EQUALIZATION)	
(Group 8))	

IN THE MATTER OF THE APPEAL OF)	
GREENBIRD AND ASSOC., LLC)	Docket No. 2021-64
FROM A DECISION BY THE NATRONA)	
COUNTY BOARD OF EQUALIZATION)	
(Group 8))	

IN THE MATTER OF THE APPEAL OF)	
GREENBIRD AND ASSOC., LLC)	Docket No. 2021-66
FROM A DECISION BY THE NATRONA)	
COUNTY BOARD OF EQUALIZATION)	
(Group 8))	

DECISION AND ORDER

APPEARANCES

Ken Carpenter, pro se, appeared on behalf of taxpayer Greenbird and 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 appealed the 2020 assessments of unimproved residential land parcels in Natrona County, claiming Assessor overvalued the properties. Upon appealing, Taxpayer immediately sought access to the valuation information underlying Assessor's assessments, in particular the "Statements of Consideration" (SOC's) for property sales within the "Land Economic Area" (LEA) that Assessor relied upon to value and adjust value. Taxpayer however, did not present evidence of its discovery efforts to the Natrona County Board of Equalization (County Board) during the contested case hearing. Taxpayer's evidence challenging Assessor's valuations of the four parcels consisted of opinions that the values were too high, or that downward adjustments to value were not large enough. The County Board, following a contested case hearing, affirmed Assessor's valuation of the four unimproved parcels of land.

[¶ 2] The Wyoming State Board of Equalization, Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member David L. Delicath, reviewed the record and briefs of the parties, including all pre-hearing materials. We agree with the County Board that Taxpayer failed to offer sufficient evidence to prove Assessor erred in valuing the four parcels of unimproved land. We, therefore, **affirm** the County Board's decisions affirming the assessments.

ISSUES

[¶ 3] Taxpayer identifies the following issues on appeal:

1. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it did not consider the failure of the Assessor to fulfill his legal obligation to provide the Taxpayer copies of the Statements of Consideration (SOC) used to determine the values of the Taxpayer's properties?
2. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it allowed the Assessor to introduce evidence of value, ie: his summaries, without him being able to provide the supporting Statements of Consideration?
3. Did the County Board of Equalization act arbitrarily and capriciously or otherwise not in accordance with the law when it failed to consider Chapter 7 Uniform County Board of Equalization Practice and Procedure Rules, Section 9(b) and WRCP Rule 37(b)(2)(A)(ii) Failure to Comply with a Court Order during their deliberations.

4. Did the Hearing Officer err in denying the Taxpayer's Motion in Limine?

(Taxpayer's Briefs, 2).

[¶ 4] Assessor, in response, countered with the following issues:

1. Did the Natrona County Board of Equalization ("CBOE") act arbitrarily, capriciously or otherwise not in accordance with the law when it held a hearing for Taxpayer's appeals and admitted evidence?
2. Is it contrary to law for Taxpayer's agent to act as an agent and an expert witness?
3. Did Taxpayer overcome the strong presumption that Assessor correctly applied Wyoming Tax law?
4. Is there substantial evidence to support Assessor's valuation?

(Assessor's Briefs, 1).

[¶ 5] We rephrase the questions presented as follows:

1) Did Taxpayer prove that Assessor failed to comply with Wyoming statutes and regulations requiring that Assessor provide access to underlying assessment data, and that Assessor's omissions prevented Taxpayer from fairly pursuing its appeals before the County Board?

2) Did the County Board rely upon substantial evidence and correctly apply Wyoming law in affirming the assessments.

PROCEEDINGS BEFORE HEARING OFFICER AND COUNTY BOARD¹

[¶ 6] Taxpayer, through business representative Ken Carpenter, appealed four 2020 assessments of residential vacant properties in Natrona County.² Mr. Carpenter enlisted

¹ Each County Board docket has a record. We shall identify each record with the assigned State Board docket number, such as 2021-70 R. at **).

² This and other property-owning entities, through Mr. Carpenter, appealed numerous County Board assessments to this Board. See *In re Appeal of Greenbird & Assoc., LLC*, Doc. Nos. 2021-62, 2021-63, 2021-64, 2021-65, 2021-66; *In re Appeal of Carpenter Co., LLC*, Doc. Nos. 2021-67, 2021-68, 2021-69, 2021-70; *In re Appeal of Paul Franklin, LLC*, Doc. Nos. 2021-71, 2021-72, 2021-73; *In re Appeal of In re Appeals of Greenbird and Assoc., LLC*. Doc. Nos. 2021-62, 2021-63, 2021-64, and 2021-66

the assistance of former Johnson County Assessor, Cynthia Barlow, doing business as “OnPoint Business Consulting, LLC,” to present the appeals to the County Board. (See 2021-62 R. at 18; 2021-63 R. at 29; 2021-64 R. at 18; 2021-66 R. at 18).

[¶ 7] Prior to each contested case hearing, Taxpayer, through Mr. Carpenter, labored to acquire valuation data from Assessor, to better understand the taxable valuations assessed. Mr. Carpenter demanded Assessor turn over voluminous information, eventually seeking issuance of a subpoena duces tecum³, to compel the production of Assessor’s valuation materials. We will not review these numerous demands in depth. Suffice to say, Taxpayer aggressively demanded access to Assessor’s relevant valuation information in accordance with Wyoming Statutes section 39-13-109(b) (2021), which requires that assessors share valuation information upon request no less than thirty days before a contested case hearing. See *infra* ¶¶ 23-24.

[¶ 8] Unsatisfied with Assessor’s response, Taxpayer filed a Motion in Limine seeking to prevent Assessor from admitting into evidence the evidentiary basis of his valuations. (2021-62 R. at 154-159; 2021-63 R. at 154-159; 2021-64 R. 168-173; 2021-66 R. at 154-159).⁴ However, it appears those motions and efforts to enforce discovery demands, such as a Subpoena Duces Tecum and Motion for Order to Show Cause, were not submitted under the County Board dockets in the present appeals. For example, Taxpayer’s Motion in Limine filed January 5, 2021, which sought to limit Assessor’s evidence because Assessor allegedly failed to share valuation information with Taxpayer, was not filed under the Group 8 docket numbers. (2021-62 R. at 3-7 and 154-159; 2021-63 R. at 3-7 and 154-159; 2021-64 R. 3-7 and 168-173; 2021-66 R. at 3-7 and 154-159). Someone handwrote what appears to be a partial docket number on some of the discovery-related materials, as well as on the Motion in Limine, but included no indication of who handwrote the number, or when it was added to the documents.⁵ *Id.* Thus, the record includes various discovery related documents with irrelevant docket numbers, none of which was admitted into evidence.

[¶ 9] The County Board, through its hearing officer and with the parties’ input, grouped the appeals so that the County Board could hear the evidence addressing similarly situated

Christensen Barnhart, LLC, Doc. Nos. 2021-74, 2021-75; *In re Appeal of Margaret Bobken, LLC*, Doc. No. 2021-76. Assessor appealed four more County Board decisions adjudicating appeals brought through Mr. Carpenter. *In re Appeal of Natrona County Assessor*, Doc. Nos. 2021-81, 2021-82, 2021-83, 2021-84.

³ A subpoena duces tecum is a written legal order, often issued to a party or third person in discovery prior to a trial or like proceeding, to compel the provision of documents or other materials.

⁴ The record does not contain a transcript or audio recording of the pre-trial hearing on the Motion in Limine.

⁵ While we realize that taxpayers, pursuing their appeals *pro se*, often conduct themselves in a less than formal or precise manner, the record must reasonably assure us of who and when parties handled the documents offered to establish key facts. In this instance, we have no way of knowing whether the parties and hearing officer were addressing the Group 8 docketed appeals.

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or characterized properties of the taxpayer in successive hearings.⁶ The hearing officer designated the above-captioned appeals as “Group 8.”⁷ The County Board dockets in “Group 8” and the property at issue in each appeal, were as follows:

State Board Docket	County Board Docket	Property	2019 valuation	2020 valuation
2021-62	2020-0633	SE NE: 25-32-79, within LEA in 1301Res02	Vacant land: \$36,001	Vacant land: \$234,000
2021-63	2020-0652	2 Acres: PT Lot 7 (#10 & #11) 7-32-79 in LEA 1301Res02	Vacant land: \$13,594	Vacant land: \$11,700
2021-64	2020-0648	2 Acres at PT Lot 7 (#2 and #3) 7-32-79 in LEA 1301Res02	Vacant land: \$13,594	Vacant land: \$11,700
2021-66	2020-0635	40 Acres at NW NE: 25-32-79 in LEA 1301Res02	Vacant land: (not identified in record)	Vacant land: \$63,180

(2021-62 R. at 263-264; 2021-63 R. at 265-266; 2021-64 R. at 267-268; 2021-66 R. at 265-266).

[¶ 10] Taxpayer, Mr. Carpenter testified, acquired the properties through tax sales, acquiring them by paying property taxes due. (Hr’g Audio 6, 00:07:00 – 00:08:00). At the contested case hearing before the County Board, Taxpayer complained that the vacant lots were overvalued because they were “inaccessible,” i.e. accessible only through other properties, or that they were “unbuildable.” (Hr’g Audio 5, 00:05:00 – 00:06:15).

[¶ 11] Assessor and his employees testified to how they arrived at the values for the four

⁶ The County Board recorded the Group 8 appeals on Audio recordings 5 and 6.

⁷ Unfortunately, the County Board did not formally join the appeals together for purposes of issuing its numerous decisions, and the parties thereafter rearranged and grouped the appeals by property owner for briefing purposes, rather than as the hearing officer grouped the appeals for hearing purposes. So, we have disentangled the appeals and joined docket numbers according to the hearing groupings established before the County Board. *See* Board Order Consolidating Appeals dated January 27, 2022. In so doing, we have joined the appeals heard in the same contested case hearings. This allowed us to streamline our decisions, citations to the audio record, and should assist appellate bodies if further review is sought. County Boards, as any trial court, have broad discretion to join, rearrange, and marshal proceedings to avoid confusion and ensure efficiency in the adjudicative process, as well as to aid reviewing courts.

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properties in question. Rene Berry, the “Field Crew Supervisor” for the office, explained how the Assessor’s Office valued the vacant lots using a linear analysis based on per acre sales prices of other vacant lots in the LEA. (Hr’g Audio 5, 00:08:00 – 00:10:00 and Hr’g Audio 6, 00:12:00 – 00:18:00). She explained that Assessor applied one or two market adjustments to the per-acre value calculated, including a 55% market reduction for parcels located more than one mile from a county road or highway. Other properties also received a further 73% deduction based on topographical characteristics or lack of amenities.⁸ *Id.*

[¶ 12] Assessor testified that his office worked with the Department of Revenue to arrive at the two adjustments based on lack of access and topographical characteristics. He disagreed with Taxpayer that topographical obstacles and poor access necessarily rendered the land less valuable, noting that numerous “unbuildable” lands around Casper had sold for substantial sums. (Hr’g Audio 5, 00:23:00 – 00:26:00).

[¶ 13] Ms. Barlow discussed general aspects of the methodology or results, but offered little more than probing queries, opinions, or supposition about how Assessor could have analyzed the sales. (Hr’g Audio 6, 00:32:00 – 00:39:00). She repeatedly emphasized that the lands suffered from either a lack of accessibility, or a lack of amenities. But, she did not explain why Assessor’s deductions were inadequate, generalizing that the values were “too high” and needed “further review.” *Id.*

[¶ 14] Notably, Taxpayer did not object to Assessor’s valuation evidence before the County Board during the hearing and offered no evidence in support of its prehearing claims that Assessor denied it access to valuation information. *See supra* ¶¶ 7-9.

[¶ 15] The County Board affirmed the four valuations, concluding that Taxpayer did not carry its burden of proof. (2021-62 R. at 265-267; 2021-63 R. at 267-269; 2021-64 R. at 269-271; 2021-66 R. at 267-268).

CONCLUSIONS OF LAW

(a) Standard of Review

[¶ 16] 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

⁸ A portion of testimony from the Assessor’s Office, including interplay with the County Board, apparently included active manipulation of sales data on a projected image, possibly a spreadsheet. There was robust discussion, along with garbled commentary, concerning the projected image and manipulation. We have, however, no way of understanding the importance of this evidence. (Hr’g Audio 5, 00:13:00 – 00:14:40). Hearing bodies are advised to keep in mind that whatever is presented in trial must be clearly identified and placed in the record, or it is useless on appeal.

as the finder of fact. *Id.*

[¶ 17] The State Board’s standard of review of a county board decision is, by rule, nearly identical to Wyoming Statutes section 16-3-114(c)(ii) (2021), the Wyoming Administrative Procedure Act standard that a district court must apply in reviewing agency decisions. The State Board’s review is limited to determining 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).

[¶ 18] Because the State Board rules are patterned on the judicial review provisions of Wyo. Stat. section § 16-3-114 (2021), judicial rulings interpreting that section offer guidance:

When an appellant challenges an agency’s findings of fact and both parties submitted evidence at the contested case hearing, we examine the entire record to determine if the agency’s findings are supported by substantial evidence. If the agency’s findings of fact are supported by substantial evidence, we will not substitute our judgment for that of the agency and will uphold the factual findings on appeal. “Substantial evidence is more than a scintilla of evidence; it is evidence that a reasonable mind might accept in support of the conclusions of the agency.”

Chevron U.S.A., Inc. v. Dep’t of Revenue, 2001 WY 79, ¶ 9, 158 P.3d 131, 134 (Wyo. 2001) (citations omitted).

[¶ 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.’ ”

Maverick Motorsports Grp., LLC v. Dep’t of Revenue, 2011 WY 76, ¶ 12, 253 P.3d 125, 128 (Wyo. 2011) (quoting *Bowen v. State, Dep’t of Transp.*, 2011 WY 1, ¶ 7, 245 P.3d 827, 829 (Wyo. 2011)).

[¶ 20] “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.’ ” *Britt v. Fremont Cty. Assessor*, 2006 WY 10, ¶ 23, 126 P.3d 117, 125 (Wyo. 2006) (quoting *Amoco Prod. Co. v. Dep’t of Revenue*, 2004 WY 89, ¶ 7, 94 P.3d 430, 435 (Wyo. 2004)). “[A] mere difference of opinion as to value” is not sufficient to overcome the presumption. *Id.* at ¶¶ 28, 34, 126 P.3d at 126-27.

[¶ 21] If Petitioner successfully overcame the presumption, the “county board was ‘required to equally weigh the evidence of all parties and measure it against the appropriate burden of proof.’ ” *Britt*, ¶ 23, 126 P.3d at 125 (citing *CIG v. Wyo. Dep’t of Revenue*, 2001 WY 34, ¶ 10, 20 P.3d 528, 531 (Wyo. 2001)). The Court explained the shifting of burdens upon overcoming the presumption: “The burden of going forward would then have shifted to the Assessor to defend her valuation,” but the ultimate burden of persuasion remained with the taxpayer to prove by a preponderance of evidence that the valuation was not derived in accordance with constitutional or statutory requirements. *Id.*

(b) Applicable Law

[¶ 22] The Wyoming Department of Revenue is required to confer with, advise, instruct, and direct county assessors and to promulgate rules necessary for the enforcement of all tax measures. Wyo. Stat. Ann. § 39-13-103(c)(xvi), (xix) (2021). Specifically, 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) (2021). County assessors, in turn, 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) (2021).

[¶ 23] Taxpayers may generally request information underlying the valuation of their property:

(i) Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner pursuant to paragraph (b)(i) of this section is entitled to review statements of consideration for properties of like use and geographic area available to the county assessor in determining the value of the property at issue as provided under paragraph (b)(i) of this section. During a review, the county assessor shall disclose information sufficient to permit identification

of the real estate parcels used by the county assessor in determining the value of the property at issue and provide the person or his agent papers of all information, including statements of consideration, the assessor relied upon in determining the property value and including statements of consideration for properties of like use and geographic area which were available to the assessor and are requested by the person or his agent. The county assessor shall, upon request, provide the person or his agent a statement indicating why a certain property was not used in determining the value of the property at issue. The county assessor and the contestant shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property.

Wyo. Stat. Ann. § 39-13-109(a)(i) (2021).

[¶ 24] The process by which taxpayers appeal and proceed when protesting a property tax assessment is as follows:

(i) Any person wishing to contest an assessment of his property shall file not later than thirty (30) days after the date of the assessment schedule property sent pursuant to W.S. 39-13-103(b)(vii), a statement with the county assessor specifying the reasons why the assessment is incorrect. The county assessor shall provide a copy to the county clerk as clerk of the county board of equalization. The county assessor and the person contesting the assessment, or his agent, shall disclose witnesses and exchange information, evidence and documents relevant to the appeal, including sales information from relevant statements of consideration if requested, no later than thirty (30) days prior to the scheduled county board of equalization hearing. The assessor shall specifically identify the sales information used to determine market value of the property under appeal. A county board of equalization may receive evidence relative to any assessment and may require the person assessed or his agent or attorney to appear before it, be examined and produce any documents relating to the assessment.

...

The taxpayer may present any evidence that is relevant, material or not repetitious, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the county assessor. The county attorney or his designee may represent the county board or the assessor, but not both. The assessor may be represented by an attorney and the board may hire a hearing officer. All deliberations of the board shall be in public. The county

board of equalization may affirm the assessor's valuation or find in favor of the taxpayer and remand back the case back to the assessor. The board shall make specific written findings and conclusions as to the evidence presented not later than October 1 of each year;

Wyo. Stat. Ann. § 39-13-109(b)(i) (2021). The State Board's Chapter Seven rules provided likewise and warned that: "[f]ailure to disclose witnesses or to exchange information, evidence or documents may result in exclusion of the undisclosed testimony, evidence or documents at the hearing at the discretion of the county board or hearing officer." Rules, Wyo. State Bd. of Equalization, Ch. 7 § 8 (July 2015 through Feb. 2021).

(c) Review of the County Board Decisions

[¶ 25] The record before us includes confusing evidence of the Taxpayer's efforts to acquire information used to value Taxpayer's properties, in particular the SOC's identifying details for property sales used in Assessor's valuation methodology. *Supra* ¶¶ 7-8. As in numerous other appeals, *supra* n. 2, Mr. Carpenter asserts in briefing to this Board that Assessor denied Taxpayer access to information, and that the hearing officer did not properly enforce statutory requirements, but those efforts are not clearly documented in the record. While the record contains documents addressing the discovery disputes between taxpayer and Assessor, and the hearing officer's resolution of those disputes, it is unclear whether those were filed under the present County Board docket numbers. *See supra* ¶¶ 8, 14.

[¶ 26] Regardless, Taxpayer did not present evidence to the County Board in the contested case hearing that Assessor withheld valuation information⁹, or that Assessor's alleged prehearing omissions prejudiced Taxpayer's ability to understand the assessed values. The exhibits admitted into evidence consist primarily of Ms. Barlow's valuation analysis and the Assessor's valuation materials. (2021-62 R. at 205-210; 2021-63 R. at 205-230; 2021-64 R. at 219-246; 2021-66 R. at 205-232). Nor did Mr. Carpenter or Ms. Barlow directly testify that they were unable to access Assessor's valuation materials. *Supra* ¶¶ 10, 13-14. Taxpayer did not object to Assessor's presentation of evidence or otherwise testify that Assessor withheld the information underlying the four assessments.

[¶ 27] Inasmuch as Taxpayer dumped various prehearing documents and communications

⁹ Assessor raises an issue as to whether Ms. Barlow, whom Taxpayer hired to act as "agent" for the purpose of pursuing their appeals, could also serve as expert witness. *Supra* ¶ 4. Because Assessor prevailed before the County Board below, we decline to resolve that question. *But see In re Appeals of Carpenter Co. LLC*, Doc. Nos. 2021-69, 2021-70; *Paul Franklin, LLC*, Doc. No. 2021-71; *Christensen Barnhart, LLC*, Doc. No. 2021-74, ¶ 15, n. 8 (Wyo. State. Bd. of Equalization, Feb. 1, 2022) (explaining that hearing officer correctly overruled Assessor's objections to Ms. Barlow acting as both Taxpayers' "agent" and expert witness).

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into the record, assumedly to assure our ability to consider those materials, the County Board did not receive persuasive evidence in support of claims that Assessor failed to apprise Taxpayer of how the valuations were assembled. Taxpayer's arguments on appeal to this Board must tie back to evidence of facts presented to the County Board in a contested case hearing, in support of colorable claims that Assessor's omissions prejudiced its ability to pursue its appeals. Taxpayer neither offered evidence during the contested case hearing of Assessor's failure to comply with law, nor did it demonstrate how it was prejudiced. *Supra* ¶ 14. We therefore deny Taxpayer's claims that Assessor violated Wyoming Statutes section 39-13-109(b) (2021), or that the County Board erred in its handling of the unsupported discovery claims. We note that Taxpayer's failure to pursue claims of pretrial error during the hearing in these appeals differs from other appeals during which taxpayers presented such evidence, and our rulings in those appeals reflect that difference. *See Supra* n. 2

[¶ 28] With respect to the evidence concerning Assessor's valuation of the four unimproved parcels of land, Taxpayer offered little compelling evidence, merely questioning how the Assessor's Office accounted for two characteristics, lack of accessibility to the land, and the rugged topography which might hinder or prevent the construction of improvements. *Supra* ¶¶ 10, 13. In response to Ms. Barlow's analytical queries, Ms. Berry and Assessor testified to their appraisal process, sales upon which they relied, the Department of Revenue's guidance, and the two specific adjustments contingently applied to properties throughout the LEA. *Supra* ¶¶ 11-12.

[¶ 29] The County Board, given Taxpayer's mere suggestions that the values were "too high" and needed "to be reviewed," necessarily concluded that Taxpayer did not carry its burden of proof. As we have many times held, a mere difference of opinion does not overcome the presumption favoring an assessor's valuation. *Supra* ¶ 20; *In re Matter of the Appeal of Haynes Living Trust*, 2021 WL 4351871, Doc. No. 2021-53, * 4, ¶ 14 (Wyo. State Bd. of Equalization, Sept. 14, 2021). Taxpayer's differing view of the lands' values, in contrast to Assessor's specific responsive evidence tying the assessed values to property sales, with adjustments derived from those sales, was substantial evidence in support of the County Board's decisions affirming the 2020 assessed values. *Supra* ¶¶ 10-15.

CONCLUSION

[¶ 30] Taxpayer offered insufficient evidence before the County Board that Assessor failed to comply with statute, either as to his pretrial disclosure of valuation information or application of Wyoming's property tax guidelines. More importantly, Taxpayer offered no evidence that it was hindered through Assessor's pretrial exchanges. We shall therefore affirm.

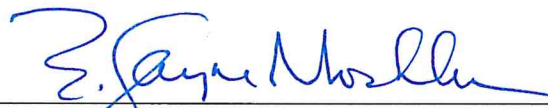
ORDER

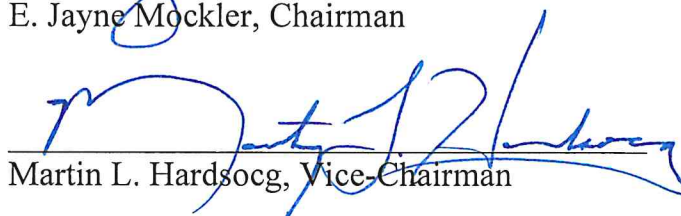
[¶ 31] **IT IS HEREBY ORDERED** that the Natrona County Board of Equalization's Findings of Fact, Conclusions of Law, and Orders challenged in Docket No's. 2021-62, 2021-63, 2021-64, and 2021-66, are **affirmed**.

[¶ 32] 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 1 day of February 2022.

STATE BOARD OF EQUALIZATION

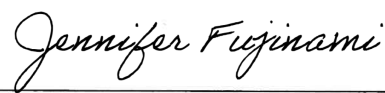


E. Jayne Mockler, Chairman

Martin L. Hardsocg, Vice-Chairman

David L. Delicath, Board Member

ATTEST:



Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 1 day of February 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:

Ken Carpenter
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Casper, Wyoming 82604

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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