

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

IN THE MATTER OF THE APPEAL OF            )  
**MAIN STREET CORPORATION**                )  
FROM A DECISION BY THE NATRONA        )  
COUNTY BOARD OF EQUALIZATION        )        **Docket No. 2022-01**

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**ORDER OF DISMISSAL WITH PREJUDICE**

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**THIS MATTER** came before the Wyoming State Board of Equalization on its own motion. The State Board, having reviewed its file herein and being otherwise informed in the matter, finds, concludes, and orders as follows:

1. On January 14, 2022, Taxpayer Marc Nogel filed an appeal with this Board from the Natrona County Board of Equalization decision affirming the Natrona County Assessor’s assessment of Mr. Nogel’s property;
2. Our January 21, 2022 Briefing Order gave Mr. Nogel until February 21, 2022 to either file an opening brief or notify us that he would not file a brief and, instead, wanted to rely solely on the information in his notice of appeal.
3. To date, Mr. Nogel has neither filed a brief nor notified us that he wanted to rely on his notice of appeal.
4. **IT IS, THEREFORE, ORDERED** that Mr. Nogel’s appeal is dismissed **WITH PREJUDICE** as provided in Chapter 1, Section 9(e) of this Board’s rules.
5. 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 25 day of March 2022.

**STATE BOARD OF EQUALIZATION**

  
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Dave Delicath, Board Member

**ATTEST:**


  
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Jennifer Fujinami, Executive Assistant

**CERTIFICATE OF SERVICE**

I certify that on the 25 day of **March 2022** I served the foregoing **ORDER OF DISMISSAL** by placing a true copy thereof in the United States Mail, postage prepaid, addressed to:

Marc Nogle  
Main Street Corporation  
110 West 2nd  
Casper, WY 82601

Charmaine Reed  
Natrona County Attorney's Office  
200 North Center St. Suite 300  
Casper, WY 82601

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

cc: Commissioners/Treasurer/Clerk/Assessor – Natrona County