

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

IN THE MATTER OF THE APPEAL OF )  
**GREGORY & SUZANNE HERRICK** ) **Docket No. 2023-39**  
FROM A DECISION BY THE TETON )  
COUNTY BOARD OF EQUALIZATION )

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**DECISION AND ORDER**

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**APPEARANCES**

Suzanne Herrick, pro se, on behalf of Gregory and Suzanne Herrick. (Hereafter Herricks).

Keith Gingery, Deputy Teton County Attorney, on behalf of Teton County Assessor Melissa Shinkle. (Hereafter Assessor).

**SUMMARY**

[¶ 1] The Herricks appealed the Teton County Board of Equalization’s (County Board) decision affirming the 2023 assessed valuation of their unimproved Teton County land. Assessor valued their land using sales from years previous to 2022 because there were no 2022 sales in the Land Economic Area (LEA) containing the Herricks’ land. The Herricks claimed that Assessor failed to value their land as required by Wyoming law. They further asserted that the price they paid to purchase the land in 2021 was an “outlier,” and that other regional sale prices were markedly less, supporting their claim that the assessed value was too high and contrary to mass appraisal guidelines. The County Board concluded that the Herricks failed to carry their burden of proof.

[¶ 2] The Wyoming State Board of Equalization, Chairman Martin L. Hardsocg, Vice-Chairman David L. Delicath, and Board Member E. Jayne Mockler, reviewed the record, considered the parties’ briefs, and heard oral argument. The Board finds that the County Board correctly determined that the Herricks failed to carry their burden of proof and, therefore, shall **affirm** the County Board’s decision and order.

## ISSUES

[¶ 3] The Herricks identify no particular issues, but their arguments reveal the following challenges to the County Board’s decision affirming the assessed valuation:

1) Whether Assessor failed to provide requested valuation information to the Herricks as required?

2) Whether Assessor failed to value the Herricks’ property when she decided to value the property as she had the prior year, 2022? and,

3) Whether Assessor overvalued the Herricks’ property?

(Herricks’ Br., 1-2).

[¶ 4] Assessor asks whether “the Teton County Assessor’s valuation should be affirmed?”

(Assessor’s Br., 4).

## JURISDICTION

[¶ 5] 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) (2023). An aggrieved taxpayer or assessor may file an appeal with this 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 September 25, 2023. (Decision attached to Notice of Appeal). The Herricks appealed that order on October 10, 2023, within 30 days of the County Board’s decision. (Notice of Appeal, with cover email dated Oct. 10, 2023). The County Board then issued a second decision on October 16, 2023, entitled “Nunc Pro Tunc Decision of the Teton County Board of Equalization.” (R. 30-38). The record forwarded to the State Board does not include the first order, only the second issued after the Herricks appealed.

[¶ 6] The Latin phrase *Nunc Pro Tunc*,<sup>1</sup> when included within an order such as this, means that the County Board corrected a non-material error in the first order, and such generally does not itself constitute a new appealable order. The second order relates back to the first. *See* 5 Am. Jur. 2d, Appellate Review § 264 (2024). The County Board added additional information to paragraph four of its factual exposition, but did not change its analysis or conclusion. *Id.* And so, the Herricks’ appeal is timely. While corrections are needed from

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<sup>1</sup> *Nunc pro tunc* is Latin and means “now for then.” *Nunc pro tunc* Black’s Law Dictionary (6<sup>th</sup> ed. 1990).

time to time, county boards of equalization should include all the record. Also, to avoid confusing litigants, county boards should endeavor to simultaneously explain their actions in plain terms, and warn litigants if extraordinary or additional steps will be necessary for litigants to protect their rights.

## **PROCEEDINGS AND EVIDENCE BEFORE THE COUNTY BOARD**

[¶ 7] The Herricks appealed from the 2023 assessment of their unimproved rural residential parcel located at 245 East Owl Lane, Jackson, Wyoming, with a panoramic view of the Tetons. (R. 14-15, 18). The unimproved land, consisting of 8.36 acres, is shaped like the State of Idaho with a narrow end, is flat, and does not border a body of water, stream or river. (R. 10, 41; Tr. at 7-8). The Herricks purchased the unimproved land in 2021 for \$3.5 million; the previous owners had purchased the land in 2020 for \$1.695 million.<sup>2</sup> (R. 05, 43-44; Tr. at 15-18).

[¶ 8] Assessor valued the land at \$2,960,000 in 2023, the same valuation attributed in 2022. (R. 8, 10; Tr. at 15; R. 43).

[¶ 9] Suzanne Herrick presented the Herricks' case in narrative form before the County Board, rather than by answering questions in a direct or cross-examination. She offered "five key points" in opposition to the assessment:

First, is an understanding of the property [is needed]. Second, there was no data used for the current assessment. Thirdly, the last assessment, which was completed in 2021 that included what I understand to be outliers. Four, the inclusion of these outliers made the assessment inconsistent with other properties. And residential vacant land sales are stagnant and prices are dropping.

(Tr. at 8, R. 41).

[¶ 10] In support of her first point, she testified "there's no water," meaning their property did not border a stream, river, or lake. She added that no trees grew on it, and it was "brush flat." (Tr. at 8-9, R. 41-42; Oral Argument Hr'g). Further, no road yet accessed the lot, and she referred to a dispute she and her husband were having with the governing homeowners' association, which refused to extend a road to their lot. *Id.* Finally, she

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<sup>2</sup> Some historic context is helpful. The COVID 19 Pandemic spurred increased interest in rural living throughout Wyoming between 2019 and 2023, and this was especially true in certain counties, including Teton, Park, Lincoln, Sheridan and Sublette Counties. Residential properties across these counties experienced double digit valuation increases as out-of-state purchasers sought less congested living environments to escape the pandemic's impact on more densely populated regions.

characterized the lot as being noisy because it is “located midfield of the Jackson Hole Airport.” *Id.*

[¶ 11] In support of the Herricks’ second point, Ms. Herrick testified that Assessor’s use of the previous year’s valuation, without 2022 sales data in the LEA, violated the statutory requirement that all property be annually valued at fair market value. (Tr. at 9-11, R. 42) (citing Wyo. Stat. Ann. § 39-13-103(b)(ii)). She added that her review of mass appraisal guidelines indicated that Assessor should have used valuation alternatives in the absence of timely sales information. *Id.* She thought that using the previous year’s valuation did not reflect the market’s falling property prices. *Id.* She suggested that the property’s purchase in 2021, during the COVID pandemic, generated an “outlier” price, different than the sales prices paid for other properties in the area. *Id.*

[¶ 12] Ms. Herrick identified several neighborhood properties, the assessed values of which were evidence that the Herricks’ property was comparatively overvalued. (Tr. at 11-13, 23-34, 27; R. 42-43). These were listed on a spreadsheet, indicating their size in acres and the valuation given them. *Id.* The evidence did not otherwise describe these properties, but Ms. Herrick said that several of them were similar to the Herricks’ property. *Id.*

[¶ 13] In closing, Ms. Herrick suggested that market values had dropped in 2022, and that the Herricks’ property was overvalued at almost three million dollars. She referred to a local, but unnamed, real estate report indicating a decrease in the number of property sales, when comparing 2022 with 2021, which she believed was evidence of this drop in value. (Tr. at 13-14; R. 43). She stated that their lot should be valued the same as a property located at 650 East Solitude Drive, at \$1.98 million. *Id.*

[¶ 14] Assessor testified in response to Ms. Herrick’s valuation objections. She explained that various 2020 sales within LEA 204, within which the Herricks’ property was located, indicated a rising valuation trend for parcels larger than six acres in size. (Tr. at 11-13, 16-32; R. 43-45). This trend, Assessor testified, answered the Herricks’ point that their property was valued at a higher per acre value than neighboring properties. *Id.* She described this adjustment to valuation as an “attribute” applied when at least two such sales occurred:

Prior to the 2021 sales, those lots were valued like any other lot in the Owl Creek area at 925,000. But with the two sales prices in 2020, it was clear that perhaps acreage was playing the biggest role in why those were selling for so much higher than other properties in the area.

*Id.* Assessor disagreed that the higher price paid for their property and others were outliers. Each parcel of land began with a base value of \$925,000, Assessor continued, and received

one of two attribute multipliers, 3.20 for parcels over six acres and 2.15 for smaller parcels. *Id.*

[¶ 15] Assessor countered Ms. Herrick’s claim that Assessor had not performed a valuation in 2023, explaining that “In the event there are no new sales in a valuation area, it’s – it’s not required that I stratify the whole area to search for sales. What’s required is that I make sure we’re still in compliance.” (Tr. at 19-20; R. 44). Because LEA 204 was in statistical compliance in 2021 (for 2022), she determined that the LEA’s valuations remained compliant without additional sales in 2022 (for 2023). (Tr. at 24-25, 25-32; R. 45-47). The absence of sales *indicating a shift in market values* convinced Assessor that no change to the LEA 204 values should occur. *Id.*

[¶ 16] Assessor said the property’s physical features and lack of road access may factor into value if sales prices reflect a valuation difference. (Tr. at 23-24 28-29; R. 45-47). Other properties in the LEA shared some of the conditions applicable to the Herricks’ property, and Assessor did not believe sales prices supported a valuation difference. *Id.*

[¶ 17] The County Board affirmed the valuation, concluding the Herricks failed to carry their burden of overcoming the presumption that the valuation was correct. (R. 32-33).

## CONCLUSIONS OF LAW

### State Board’s review function, presumptions, and burdens of proof before the County Board

[¶ 18] This Board reviews county board decisions as an intermediate appellate body and treats the county board as the finder of fact. *Town of Thermopolis v. Deromedi*, 2002 WY 70, ¶ 11, 45 P.3d 1155, 1159 (Wyo. 2002). Our standard for reviewing a county board decision is nearly identical to the Wyoming Administrative Procedure Act standard, found at Wyoming Statutes section 16-3-114(c)(ii) (2023), that a district court must apply in reviewing such decisions. Our 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).

[¶ 19] “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 Cnty. 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)); see also, *Rules, Wyo. State Bd. of Equalization*, Ch. 7 § 14(a) (2021) (“There is a presumption that the assessor’s property valuation is valid, accurate, and correct.”). “Petitioner may present any credible evidence to rebut the presumption in favor of the assessor’s valuation.” *Id.* at § 14(b). If a taxpayer presents credible evidence sufficient to rebut the presumption, the county board must then “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 burden of going forward<sup>3</sup> would then shift to Assessor, but the ultimate burden of persuasion would remain with the taxpayer to prove, by a preponderance of the evidence, that Assessor’s valuation wasn’t derived in compliance with constitutional or statutory requirements. *Id.* “A mere difference of opinion as to value” is not sufficient to overcome the presumption. *Britt*, at ¶ 34, 126 P.3d at 127.

[¶ 20] “[T]he burden of proof with respect to tax valuation is on the party asserting an improper valuation.” *Williams Prod. RMT Co. v. State Dep’t of Revenue*, 2005 WY 28, ¶ 7, 107 P.3d 179, 183 (Wyo. 2005); *Rules, Wyo. State Bd. of Equalization*, Ch. 3 § 14 (2021).

#### Review of the County Board’s decision

A. Assessor properly disclosed the basis of her assessed valuation.

[¶ 21] The Herricks’ argument that Assessor possibly failed to supply required valuation information is not entirely clear. It appears this argument is tied to their second claim that

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<sup>3</sup> The burden of going forward, also called the burden of production, is “[a] party’s duty to introduce enough evidence on an issue to have the issue decided by the fact-finder, rather than decided against the party in a peremptory ruling such as a summary judgment or a directed verdict.” *Burden of Production*, *Black’s Law Dictionary*, 236 (10<sup>th</sup> ed. 2014).

Assessor failed to value the property when she relied on the previous year's valuation status because there were no LEA 204 sales in 2022. (Herricks' Br., 2).

[¶ 22] In any event, Wyoming Statutes section 39-13-109(b)(i) provides that assessors will “disclose ... information from relevant statements of consideration if requested, no later than thirty (30) days prior to the scheduled county board of equalization hearing.” The statute requires assessors to “identify the sales information used to determine market value of the property under appeal.” *Id.* Failure to disclose such information, when raised at trial, justifies a county board's refusal to admit an assessor's valuation information that the assessor failed to disclose. Rules, Wyo. St. Bd. of Equalization, Ch. 7 § 8(b) (2021).

[¶ 23] The Herricks did not object to the admission of any evidence, and Ms. Herrick did not complain that Assessor failed to disclose the basis of her valuation. Rather, she asserted that Assessor should have used a different valuation approach in the absence of 2022 land sales in the LEA at issue. *Supra* ¶¶ 11-12. She testified that she reviewed the basis of Assessor's 2023 assessment. (Tr. at 10. R. at 42).

[¶ 24] Although not applicable in this case, it is worth restating that failure to fully disclose valuation data offends a taxpayer's due process protections and may require a new hearing when objection to an assessor's failure is properly preserved at trial. *See In re Appeal of Greenbird and Assoc., LLC*, 2022 WL 362990, \*\* 9-11, Doc. No. 2021-65, ¶¶ 26-33 (Wyo. St. Bd. of Equalization, Feb. 1, 2022) (Taxpayer duly objected to assessor's failure to disclose valuation information, and such omissions violated taxpayer's due process rights, necessitating a new hearing.). Assessors must ensure that appealing taxpayers have reasonable access to all information upon which an assessment is founded.

B. Assessor properly exercised her discretion when she relied upon previous year's sales.

[¶ 25] The Herricks' second challenge asks whether an assessor may rely upon a previous year's valuation, or must the assessor apply an alternative valuation technique in the absence of sales within an LEA during the previous year? The Herricks correctly assert that assessors must value properties at their fair market value each and every year, and they must do so as of January 1. Wyo. Stat. Ann. § 39-13-103(b)(i)(A), (ii) (2023). (Herricks' Br., 2). “Fair market value” means:

the amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time[.]

Wyo. Stat. Ann. § 39-11-101(a)(vi) (2023).

[¶ 26] The Department of Revenue’s guidelines, which assessors must follow, initially direct assessors to use one or more of three valuation methods, the “sales comparison,” “cost,” and “income” methods. Rules, Wyo. Dep’t of Revenue, Ch. 9 § 5(a), (b) (2016). Because assessors have neither the number of sales nor resources to perform a “fee” appraisal on each property each year, assessors group like properties within strata or groupings called “neighborhoods,” LEAs, or the like. For all properties, Assessors maintain a database identifying each property’s material qualities and attributes, including its size, area, type, construction materials, types and quality of improvements to determine replacement cost and depreciation, location and external features that may influence value, i.e. access, limitations on use, utilities, surroundings, etc.

[¶ 27] For land with residential improvements, the appraisal process begins with Wyoming’s Computer Assisted Mass Appraisal (CAMA) system, which houses all data pertaining to all property in the county and which the assessor uses to calculate an improvement’s replacement cost and depreciation.<sup>4</sup> This cost-based appraisal does not, however, complete the valuation process because properties are often sold for far more or less than the replacement cost. Using a “sales comparison” approach, assessors perform ratio studies upon property groups to ascertain whether a market adjustment is needed based on the relationship between sales prices of the sample group’s properties and assessed valuations. *See* Rules, Wyo. Dep’t of Revenue, Ch. 9 § 4(a)(xxi), (xxxii), § 6 (2016).

[¶ 28] Because the Herricks’ property was not improved, there was no replacement cost step to the valuation. So, the valuation of this property began with an examination of sales of like acres of unimproved land to determine what purchasers were paying, and sellers were accepting, as a price. *Supra* ¶ 25. Assessor set land property values in LEA 204 at \$925,000, but determined that a parcel’s size influenced the market for parcels, because larger parcels sold for more than parcels less than six acres in size. *Supra* ¶ 14. With no sales in LEA 204 in 2022, Assessor faced a common problem in Wyoming: what to do if there are no sales to discern precisely how the market prices of land in a given area were trending.

[¶ 29] The Department of Revenue’s Chapter Nine Rules offer the following guidance to assessors. First, assessors should consult IAAO (International Association of Assessing Officers), which guidance applies to the extent it does not conflict with the Department’s rules. Rules, Wyo. Dep’t of Revenue, Ch. 9 § 6(a) (2016). Second, when fewer than five sales for any LEA occurs, assessors may “restratify” to broaden a particular grouping to capture more properties and transactions within the sample, but always ensuring that

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<sup>4</sup> This is generally referred to as the Replacement Cost New Less Depreciation (RCNLD). *See* Rules, Wyo. Dep’t of Revenue, Ch. 9 § 4(a)(xxxv) (2016).



properties drawn into the grouping are “homogenous” and similar. *Id.* at § 6(a)(i)(A). Third, the Department advises that the most practical and effective approach may be to simply look back further in time to capture additional sales transactions within an LEA, but “time trend” to adjust for the passage of time. *Id.* at 6(a)(i)(B); *see also* § 4(a)(xxix) (“time-adjusted sales price”). Fourth, an assessor may look more closely at “invalidated” sales, sales that were initially disregarded for some particular concern with the sale. *Id.* at § 6(a)(i)(C). Finally, assessors may look to an entirely different property stratum and, if that stratum is sufficiently similar, use the same valuation model to estimate the values of the grouping in question, accounting for material differences. *Id.* at § 6(a)(i)(D). In effect, assessors have broad discretion to ferret out additional sales when such have not occurred within a particular grouping during the year, or may seize upon other sources of property sales information.

[¶ 30] Accordingly, Section 6(a)(i)(B) did not require Assessor to disregard the previous year’s sales from 2021, when no sales occurred in 2022. Rather, Assessor had discretion to look back two or more years to see how sales prices in the LEA were trending, and to use that information as the basis for her 2023 valuation of LEA 204 land parcels. Assessor testified that she examined the LEA 204 values, looking for evidence that the earlier sales no longer reflected value. She explained:

In the event there are no new sales in a valuation area, it’s – it’s not required that I stratify the whole area to search for sales. What’s required is that I make sure we’re still in compliance.

So when the new sales came in in 2021, again, they were on a higher trajectory than other lots. Even in Solitude, as you can see on that Exhibit C-3, Solitude lots of 5 acres were selling in the \$2,000,000 range.

The subject property and a property farther north in on Deland Drive sold for significantly higher than even Solitude. So that is why there is a break between Solitude and larger parcels in this area.

(Tr. at 20; R. 44). The “compliance” Assessor refers to includes statistical compliance through which Assessor ensures that assessed values throughout an LEA (and the County as a whole) are sufficiently close to trending sales prices of similar properties. These statistical measurements are found on the exhibits discussed, and include a measurement of the LEA’s “appraisal level” (to measure fair market value) and “coefficient of distribution” (COD) (to ensure valuation uniformity within a grouping). *See* Rules, Wyo. Dep’t of Revenue, Ch. 9 §§ 4(a)(viii), (xx), 6(a)(ii)-(vii) (2016); (R. 6, 10-13).

[¶ 31] The Herricks complain that Assessor unduly relied on their own purchase of the parcel in question to value the LEA, and that their purchase price was an “outlier,” far exceeding other prices. (Tr. at 11-13; R. 23, 27). While this Board is inclined to view the evidence similarly to the Herricks, the evidence does not sufficiently establish that the

County Board erred in affirming Assessor.<sup>5</sup> In other words, the Herricks did not sufficiently demonstrate “outlier” status, and we must therefore give the County Board benefit of the doubt. “[T]he possibility of drawing two inconsistent conclusions from a body of evidence does not prevent a finding that the conclusion drawn by the administrative agency was supported by substantial evidence.” *Vandehei Developers v. Pub. Serv. Comm’n of Wyo.* 790 P.2d 1282, 1287 (Wyo. 1990). The County Board, as the trier of fact, was solely responsible for weighing the evidence and for determining the credibility of witnesses. *In re Worker’s Comp. Claim of Johnson*, 2001 WY 48, ¶ 7, 23 P.3d 32, 35 (Wyo. 2001). “The deference normally accorded to the findings of fact by a trial court is extended to the administrative agency, and the agency’s decision as to the facts will not be overturned unless it is clearly contrary to the overwhelming weight of the evidence.” *Worker’s Comp. Claim of Hamilton v. State ex rel. Wyo. Workers’ Safety and Comp. Div.*, 2001 WY 20, ¶ 9, 18 P.3d 637, 640 (Wyo. 2001); *See also Russell v. State ex rel. Wyo. Workers’ Safety and Comp. Div.*, 944 P.2d 1151, 1156 (Wyo. 1997) (Substantial evidence rule encompasses proposition that courts do not reweigh evidence).

[¶ 32] “Even where this [State Board], after reviewing the record, arrives at a different conclusion, the [Board] cannot substitute its judgment for that of the agency’s as long as the agency’s conclusion is supported by substantial evidence.” *Dep’t of Employment, Labor Standards Div. v. Roberts Const. Co.*, 841 P.2d 854, 857 (Wyo. 1992). “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).

[¶ 33] Assessor’s reliance on the previous valuation, and the sales upon which that valuation was premised, was authorized under the Department of Revenue’s rules. Moreover, looking back to previous years is part of the valuation analysis assessors routinely perform, as there are often insufficient sales in a given year.

C. The evidence did not demonstrate an overvaluation of Herricks’ property.

[¶ 34] The Herricks’ final argument, that several factors indicate a decreasing market value in LEA 204, contrary to the assessed value of their property, is unsubstantiated. Ms. Herrick points to several indications of decreasing values, including fewer sales in their area. *Supra* ¶ 13. She claims that this was evidence of decreasing value. *Id.* The number of sales or properties listed, in and of itself, does not necessarily reflect a market price

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<sup>5</sup> We take this opportunity to emphasize that county boards of equalization must sufficiently support their factual conclusions so that we may know not only what a board decides, but particularly why it reaches a particular conclusion from an evidentiary standpoint. *See Teton Cnty. Assessor v. Aspen S, LLC, et al.*, 2024 WL 1207712, 24 WY 30, ¶ 14, \_\_\_ P.3d \_\_\_, \* 4 (Wyo. 2024) (County Boards of Equalization must sufficiently identify factual conclusions to ensure that the State Board of Equalization and higher courts may meaningfully review). It is not likely enough to conclude that a party does not carry a particular burden; the county board must state why. In the absence of such, we may remand for additional findings.

trend, and does not have significant meaning in mass appraisal. Nor did she explain how a decrease in the number of sales indicates a decreasing market trend. Without such, the decrease in number of properties sold did not carry the Herricks' burden of proof.

## **CONCLUSION**

[¶ 35] The County Board correctly found that the Herricks offered insufficient evidence to overcome the presumption that their property's assessed value was correctly determined in 2023. The Herricks mistakenly interpreted Wyoming law as disallowing Assessor from relying upon a previous year's sales, used to value their unimproved Teton County land.

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**ORDER**

[¶ 36] **IT IS HEREBY ORDERED** that the Nunc Pro Tunc Decision of the Teton County Board of Equalization is **affirmed**.

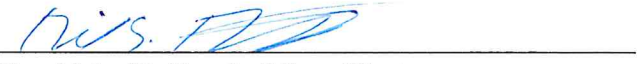
[¶ 37] Pursuant to Wyoming Statutes section 16-3-114 (2021) and Rule 12, Wyoming Rules of Appellate Procedure, any taxpayer aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days after the date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

DATED this 10 day of May 2024.

**STATE BOARD OF EQUALIZATION**



\_\_\_\_\_  
Martin L. Hardsogg, Chairman




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David L. Delicath, Vice-Chairman



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E. Jayne Mockler, Board Member

ATTEST:



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Jennifer Fujinami, Executive Assistant

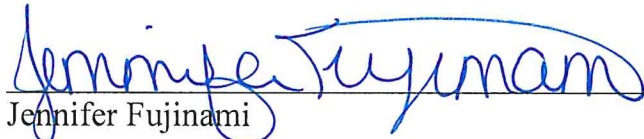
## CERTIFICATE OF SERVICE

I certify that on the 10 day of May 2024, 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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Jackson, WY 83002

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