

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**CROOK COUNTY ASSESSOR** ) Docket No. **2024-27**  
FROM A DECISION BY THE CROOK )  
COUNTY BOARD OF EQUALIZATION )

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**DECISION AND ORDER**

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**APPEARANCES**

Joesph M. Baron, Crook County Attorney, appeared on behalf of Crook County Assessor Daniel Thomas.

Taxpayers Lyle Hartmen and Kathleen Geiger appeared pro se.

**DIGEST**

[¶ 1] Assessor appeals the Crook County Board of Equalization’s decision reversing his valuation of Taxpayers’ home. In the County Board proceedings, Taxpayers challenged Assessor’s valuation of their house, but not their land or other improvements. The County Board, by a two-to-one majority, reversed Assessor’s valuation even though they all agreed that Assessor had valued the house in accordance with the relevant statutes and rules.

[¶ 2] The Wyoming State Board of Equalization, Chairman Martin L. Hardsocg, Vice-Chairman David L. Delicath, and Board Member E. Jayne Mockler, considered the County Board record and Assessor’s brief. The testimony and other evidence confirm that Assessor did not commit reversible error in valuing Taxpayers’ property. The record also shows that the County Board reversed Assessor’s valuation as a means of protesting the statutes and rules that rightly guided that valuation. Accordingly, we will remand to the County Board for a new decision affirming Assessor’s valuation.

**ISSUES**

[¶ 3] Assessor’s brief didn’t articulate specific issues for review, and Taxpayers didn’t file a brief at all. We will reverse the County Board’s decision because it is arbitrary,

capricious, an abuse of discretion, not in accordance with law, in excess of the County Board's statutory jurisdiction, and unsupported by substantial evidence.

## **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) (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). Any other party may file a cross-appeal within 15 days after the first notice of appeal is filed. Rules, Wyo. State Bd. of Equalization, ch. 3, § 2(c) (2021). The County Board issued its final decision on October 2, 2024. (R. 132). Assessor filed his appeal on October 31, 2024. (Notice of Appeal). Accordingly, the appeal is timely and we have jurisdiction.

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

[¶ 5] Taxpayers own a home in Crook County. (R. 104). Taxpayers appealed the 2024 valuation of their house (but not their land or other improvements thereupon) to the County Board, which held a hearing. (R. 1-8, 157). The hearing officer admitted multiple exhibits from each party. (R. 18-111, 120-24). Taxpayers both testified, as did Assessor.

[¶ 6] Assessor testified that he used the Replacement Cost New Less Depreciation (RCNLD) method of valuation and determined that the RCNLD of Taxpayers' house was \$293,395. (R. 20-21, 181). He then multiplied that amount by a market adjustment of 1.75 to get a final valuation of \$513,441. (R. 21). Assessor determined the market adjustment using the comparable sales method. (R. 190).

[¶ 7] Taxpayers, both of whom are experienced in the real estate business, testified that the comparable sales that Assessor used were not truly comparable to their home. (R. 149-52, 158-74). Assessor explained that eliminating the homes least similar to Taxpayers' house would actually result in a higher market adjustment, and thus a higher valuation of Taxpayers' house. (R. 196).

## CONCLUSIONS OF LAW

### A. State Board's review function and burdens of proof

[¶ 8] 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 of review of 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).

[¶ 9] “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). 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 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.

B. The County Board's decision is arbitrary, capricious, an abuse of discretion, not in accordance with law, in excess of the County Board's statutory jurisdiction, and unsupported by substantial evidence.

[¶ 10] After the parties presented their cases, the County Board deliberated. (R. 224). The Board’s chairman opined that Assessor had done everything according to the applicable statutes and rules. (R. 225, 227). Another Board member then said:

My opinion is that I think right, wrong or indifferent, I think it all needs to be sent back to the state to show the state that we’re all against it and that they need to change the way they do things. I think they leave the assessors hung out to dry with the rules and the way they do things.

(R. 227-28). That Board member added that he didn’t think Assessor “did anything egregious or terribly wrong.” (R. 228). He continued, “the more of these that we send back to the state and tell the state this is wrong and you need to fix it, the more we get heard.” (R. 228). The final Board member agreed. (R. 228). The Board members then voted 2-1 in favor of reversing the valuation. (R. 228).

[¶ 11] We agree with the County Board members’ conclusion that Assessor valued Taxpayers’ home in compliance with the applicable statutes and rules.

## **CONCLUSION**

[¶ 12] Despite recognizing that Assessor had valued Taxpayers’ property in accordance with the applicable statutes and rules, the County Board reversed Assessor’s valuation to “tell the state this is wrong.” But if the County Board members and their constituents are unhappy with Wyoming’s tax statutes, their remedy lies with the State Legislature. This Board cannot void statutes, nor can we condone disregarding the lawfully promulgated rules of the Wyoming Department of Revenue.

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**ORDER**

[¶ 13] **IT IS, THEREFORE, ORDERED** that the decision of the Crook County Board of Equalization is reversed and remanded for issuance of a revised decision affirming Assessor's valuation of Taxpayers' property.

[¶ 14] Pursuant to Wyoming Statutes section 16-3-114 (2023) 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 16 day of January 2025.


**STATE BOARD OF EQUALIZATION**

  
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Martin L. Hardsocg, 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 16 day of January 2025, 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:

Lyle Hartman and Kathleen Geiger  
518 Goldie Divide Road  
Hulett, WY 82720

Joseph M. Baron  
Crook County & Prosecuting Attorney  
P.O. Box 397  
Sundance, WY 82729



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  
Kenneth Guille, Property Tax Div., Dep't of Revenue  
Commissioners/Treasurer/Clerk/Assessor – Crook County  
State Library