BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF	)	
NATRONA COUNTY ASSESSOR	)	**Docket No. 2025-01**
FROM A DECISION BY THE NATRONA	)	
COUNTY BOARD OF EQUALIZATION	)	

DECISION AND ORDER

APPEARANCES

Karen Brent, of Brent Law, APC, appeared on behalf of Natrona County Assessor Tammy Saulsbury (hereafter Assessor).

Taxpayer Jean Fenner appeared pro se (hereafter Taxpayer).

DIGEST

[¶ 1] Assessor appeals the Natrona County Board of Equalization's (County Board) decision reversing her tax valuation of Taxpayer's residential land. The County Board determined that "Petitioners presented credible evidence that rebutted the strong presumption that the Assessor's valuation was valid, accurate, and correct." The County Board did not identify the evidence in question or the tax valuation standard that Assessor breached. The County Board ordered a new valuation and assessment.

[¶ 2] The Wyoming State Board of Equalization, Chairman E. Jayne Mockler, and Vice-Chairman Martin L. Hardsocg, considered the County Board record and the parties' briefs. Because the County Board failed to explain why it reversed Assessor's decision, we shall reverse and remand for a new decision.

ISSUES

[¶ 3] Assessor identifies three issues:

1. Is the County Board Order arbitrary and capricious as a result of its failure to make specific findings and conclusions or to identify the evidence supporting the ruling as required by Wyo. Stat. §§ 39-13-109(b)(i) and 16-3-110, and State Board Rules, Ch. 7, § 20?

2. Is there substantial evidence to support the County Board Order's conclusion that the Taxpayer "presented credible evidence that rebutted the presumption favoring the Assessor and the Assessor did not defend the valuation with substantial evidence"? Is this conclusion arbitrary and capricious, an abuse of discretion, and otherwise not in accordance with the law?

3. Is the County Board Order to "remand the case back to the Assessor's Office with instructions to confer with the DOR to ensure the LEA was created properly and that the [sic] property was correctly included in the LEA" supported by substantial evidence? Is this order arbitrary and capricious, an abuse of discretion, or otherwise not in accordance with the law?

(Assessor's Br., p. 7).

[¶ 4] Taxpayer identified no issue(s), but rhetorically asked in her appeal: "how can one ever justify a smaller lot (21,000 square feet) being valued at $100,000 more than the slightly larger lot (22,113 square feet)?" (Fenner Br., p. 1).

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 December 18, 2024. (R. 016). Assessor filed her appeal on January 10, 2025. (Notice of Appeal). Accordingly, the appeal is timely, and we have jurisdiction.

PROCEEDINGS AND EVIDENCE BEFORE THE COUNTY BOARD

[¶ 6] Taxpayer owns an improved residential property located at 5940 Cedar, Casper, Wyoming. (R. 29). The property consists of a residence on .48 acres of land. (R. 30). Assessor assessed the land in 2024 at $131,880, and the residential improvements at $445,559. (R. 40). Asserting her land was "extraordinarily over valued," Taxpayer appealed only the land value, arguing that Assessor appraised larger parcels of land at comparably lower values. (Notice of Appeal, R. 28; Hr'g rec. 1 at 00:22:00-00:23:00).

[¶ 7] The County Board conducted a contested case hearing on September 6, 2024. (Hr'g rec. 1).[1] Taxpayer described the South Cedar Street neighborhood, referring to a bird's eye satellite picture of the neighborhood with each delineated lot's size indicated in square feet. The picture included Taxpayer's hand-written calculations of parcel and valuation information for three years, 2022-2024: 1) assessed value of each lot; 2) a breakout of value per square foot; and 3) and a calculation of how much each taxpayer consequently paid in tax. (Taxpayer Ex. at p. 5; Hr'g rec. 1 at 00:10:30-00:14:00). She testified that the lots varied greatly in value per square foot depending upon the lot's size: if the lot exceeded .5 acres, Assessor valued the lot at approximately $1.44, while the lots less than .5 acres she valued at over $6 per square foot. *Id.* Taxpayer claimed that the lot valuation disparity at quadruple the value of larger lots had to be a mistake. (Hr'g rec. 1 at 00:14:00-00:16:00).

[¶ 8] Taxpayer compared her residential value at 5940 Cedar with a neighborhood residential property at 5840 Cedar, pointing out that Assessor appraised her property at $445,559, with a "taxable value" of $42,328 in 2024. The nearby property on the same street received a valuation of $747,668, but Assessor assessed it at nearly the same taxable value as Taxpayer's property, $40,448. (Taxpayer's Ex., p. 8; Hr'g rec. at 00:16:00-17:20). She complained that Assessor valued the neighboring house at $300,000 more than her home, but assessed the neighbor's home at essentially the same value.[2] *Id.* She agreed that Assessor valued her property similarly to other parcels in the LEA. (Hr'g rec. 2 at 00:03:30-00:05:30).

[¶ 9] The Assessor's Office placed Taxpayer's property in Land Economic Area (LEA) 503Res02, and it valued the property using 19 sales (from approximately 600 parcels in the LEA) that occurred in 2023. (Hr'g rec. 1 at 00:20:30-00:26:00; Hr'g rec. 2 at 00:06:00-00:12:00; Assessor Ex. F001). Deputy Assessor Rene Berry explained that the grouping of neighborhood properties of less than .5 acres, as compared to larger properties, were similar in character and proximally close to each other. (Hr'g rec. 2 at 00:08:30-00:10:00; 00:50:00-00:54:00). Assesessor's Office generally grouped residential properties within city limits in one of three size ranges: less than .5 acres, .5-.74 acres, and .75 acres and above. (Hr'g rec. 2 at 00:09:30-00:11:30). Ms. Berry testified that it would be improper and nonuniform to value Taxpayer's property with properties in a different size grouping. *Id.*

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[1] During the contested case hearing on September 6, it became unclear whether Taxpayer had received all materials from Assessor prior to the hearing date. The hearing officer discontinued the hearing after approximately 30 minutes and resumed the hearing after Taxpayer had a chance to review additional materials. The hearing continued on a separate recording, cited as "Hr'g rec. 2 at . . .".

[2] Taxpayer did not account for the impact of various exemptions applied against assessed value, a point Assessor touched upon later in the hearing. (Hr'g rec. 2 at 00:38:30-00:40:00).

[¶ 10] Ms. Berry testified that the property valuation was statistically compliant. She cited three standard metrics and the statistical outcomes achieved, an appraisal level median of .95, a C.O.D. (Coefficient of Dispersion) of 8.421, and a P.R.D. (Price Related Differential) of 1.009.[3] (Hr'g rec. 2 at 00:06:00-00:08:00; 00:40:30-00:41:20; Assessor Ex. F002[4]). She did not explain the meaning of these terms.

[¶ 11] The County Board, referring to Taxpayer's bird's eye view of the neighborhood and her square-foot value calculations, asked Ms. Berry how unimproved land parcels so close in proximity could vary so in value. (Taxpayer Ex. at p. 5; Hr'g rec. 2 at 00:15:00-00:40:00). In a congested exchange of narrative, argument[5], and explanation, Ms. Berry, Assessor and a member of the County Board struggled to arrive at a conceptualization of how Assessor valued the different size-based groupings of properties, or to explain how the parcels could be valued the way they were. *Id.* Ms. Berry and Assessor responded that the sales of larger properties fell in a different LEA covering a different geographical area with different amenities, and that the sales data supported a different valuation for the larger parcels to ensure statistical mass appraisal compliance. *Id.* They insisted that altering the valuation to appease Taxpayer, if applied to all properties in the LEA, would render the LEA's valuation metrics noncompliant. *Id.* Ms. Berry and Assessor also explained that part of the problem was the continuing re-stratification that required a matter of years to complete following the previous assessor's tenure. *Id.*

[¶ 12] The same County Board member specifically questioned Assessor's reliance on statistical analytics, arguing that such had little to do with fair market value. (Hr'g rec. 2 at 00:40:00-00:48:00). "Do you just use statistics to ignore the reality of it all?" the County Board member asked. *Id.* A few moments later, he pressed with "do you understand fair market value?", arguing that Assessor's reliance upon statistical guidelines was misplaced.

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[3] These terms and the statistical measurements applicable to the mass valuation of properties are defined in the Department of Revenue's and State Board's rules. *See* Rules, Dep't of Revenue, Ch. 9 §§ 4, 6 (2016); Rules, Wyoming Dep't of Revenue, Ch. 5 § 6 (2021). Generally, they measure whether an assessor's valuations across a neighborhood or county, relative to the replacement costs of property, adjusted for market sale trends, are at fair market value (appraisal level), are uniform (C.O.D.), and whether an assessor is treating higher valued properties the same when compared to lower-valued properties (P.R.D.). The same statistical analytics are used for unimproved land, obviously without the replacement cost component.

[4] Assessor's exhibit containing the statistical compliance data is so small that it is entirely illegible. Even through a large magnifying glass, the text size is not readable. Therefore, Ms. Berry's brief testimony concerning the statistical compliance measurements is the only source for that information. (Hr'g rec. 2 at 00:06:00-00:08:00). Assessors must ensure that exhibits are legible so that County Boards may follow, verify, and consider evidence.

[5] The County Board's interventions and questions grew argumentative, conclusory, and occasionally hostile, as a County Board member lectured and chastised the Assessor rather than elicit testimony. The hearing officer, albeit too late to forestall the questionable exchanges, appropriately cautioned against "speech-making." (Hr'g rec. 2 at 00:53:00-00:54:00).

Id. Assessor responded that she could not ignore the sales prices of properties throughout the LEA in favor of a neighboring property's value merely because it was close in proximity. *Id.*

[¶ 13] The County Board reversed, issuing a finding of fact that the appeal was "remand[ed] … back to the Assessor's Office with instructions to confer with the DOR to ensure the LEA was created properly and that this property was correctly included in the LEA." (County Board Decision, R. at 010). The County Board found that Taxpayer presented sufficient evidence to rebut the presumption favoring Assessor's valuation, and that Assessor did not respond with sufficient evidence to defend her valuation. (County Board Decision, R. at 11). The County Board ordered Assessor to perform a new valuation and assessment. *Id.*

CONCLUSIONS OF LAW

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

[¶ 14] 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;
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> (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).

[¶ 15] "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[6] 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 does not allow meaningful review.

[¶ 16] Assessor poses two related challenges: whether the County Board articulated sufficient findings to allow our appellate review, and whether sufficient evidence or legal authority supported its factual conclusion that Assessor review, with the Department of Revenue, the LEA in question. *Supra* ¶ 3. Implicit is the County Board's conclusion that Assessor improperly formed the subject LEA.

[¶ 17] As for the first point, the County Board was required to "make specific written findings and conclusions as to the evidence presented[.]" Wyo. Stat. Ann. § 39-13-109(b)(i) (2023). "An agency must make findings of basic fact on all material issues before it and upon which ultimate findings of fact or conclusions are based in order to enable the reviewing court to determine whether the evidence was considered on a reasonable and proper basis." *Rodgers v. State, ex rel., Wyo. Workers' Safety & Comp. Div.*, 2006 WY 65, ¶ 36, 135 P.3d 568, 580-81 (Wyo. 2006)(citing *Pan Am. Petroleum Corp. v. Wyo. Oil & Gas Conservation Comm'n*, 446 P.2d 550, 555 (Wyo. 1968)); see also, *In re Balkanski*, 2018 WL 1583520, Docket No. 2017-61 (Wyo. State Bd. of Equalization, March 22, 2018); *In re Teton Cnty. Assessor*, 2018 WL 1703446, Docket No. 2018-03 (Wyo. State Bd. of Equalization, March 22, 2018).

[¶ 18] The Wyoming Supreme Court recently observed in a property tax appeal that "[i]t is impossible to apply the 'substantial evidence' standard to an agency's factual findings when we do not know what those findings are." *Teton Cnty. Assessor v. Aspen S, LLC*, 2024 WY 30, ¶ 12, 545 P,3d 427, 430 (Wyo. 2024).

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[6] 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 (10th ed. 2014).

[¶ 19] The County Board issued essentially two substantive evidentiary findings, that Assessor created separate LEAs for city parcels of less than .5 acres including Taxpayer's, versus those of greater than .5 acres, and that Taxpayer disagreed with Assessor's appraisal of the LEA with smaller sized parcels because Assessor appraised the smaller parcels at a higher rate. *Supra* ¶ 13. From these, the County Board concluded that Assessor should "confer with the DOR to ensure the LEA was created properly and that this property was correctly included in the LEA." (County Board Decision, R. at 10). The County Board did not identify the facts or basis for its proposed directive to the Assessor, leaving the State Board to draw its own conclusions. *Id.* The County Board did not identify the LEA's disqualifying characteristic. *Id.*

[¶ 20] We are not permitted to presume and must return the appeal to the County Board so that it may supply findings as to why it indicated the LEA was improperly formed. Indeed, the County Board only suggested that the LEA was improperly formed and that Assessor should "confer with the DOR." *Supra* at ¶ 19. Without knowing why the County Board disagreed with the LEA's makeup, we don't know how this finding related to the County Board's order that Assessor reappraise and reassess Taxpayer's land.

[¶ 21] Neither did the County Board tie evidence to its determination that Taxpayer carried her initial burden of rebutting the presumption favoring Assessor's appraisal. The County Board did not identify the appraisal error to be remedied, merely concluding that Taxpayer carried her initial burden and that Assessor did not adequately respond. *Supra* ¶ 13. The fact that Taxpayer believed her property was overvalued was insufficient by itself and was not compelling evidence of error. We must understand why, from an evidentiary standpoint, the County Board reached the decision it reached. *Supra* ¶¶ 17-18.

[¶ 22] Related to this omission, the County Board ordered reassessment without identifying the legal guideline or principle offended. In other words, we don't know from the decision what the County Board believed Taxpayer's evidence proved or how Assessor failed. We only know that Taxpayer disagreed with the valuation and that the Assessor needs to reconsider, with the Department's assistance, the makeup of her LEA. *Supra* ¶¶ 13, 19-20. We suggest the County Board simply connect the dots, precisely explaining the actual evidence driving its decision, aspects of evidence that persuaded the County Board, the point of law concerning which Assessor failed to conform, and why the County Board did not accept Assessor's explanation.

[¶ 23] Because we shall reverse and remand on grounds that the County Board failed to articulate sufficient findings and conclusions, we shall not respond to the third issue Assessor raised in her appeal.

CONCLUSION

[¶ 24] The County Board's Decision did not sufficiently set forth the basis of its decision and, consequently, we are unable to review its decision as statutorily directed. We must remand for a decision setting forth the County Board's factual and legal basis in support of its order requiring revaluation.

ORDER

[¶ 25] **IT IS, THEREFORE, ORDERED** that the decision of the Natrona County Board of Equalization is **reversed** and **remanded** for issuance of a revised decision that clearly sets forth the evidence upon which the County Board relies, and that relates that evidence to the legal conclusions reached with respect to Taxpayer's appeal.

[¶ 26] **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 17 day of June 2025.

STATE BOARD OF EQUALIZATION

E. Jayne Mockler, Chairman

Martin L. Hardsocg, Vice-Chairman

ATTEST:

Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 17 day of June 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:

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