

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEALS OF)
NATRONA COUNTY ASSESSOR) **Docket No. 2025-23**
FROM DECISIONS 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).

Respondent Fisher's of Men, LLC (hereafter Taxpayer) made no appearance before the State Board.

DIGEST

[¶ 1] Assessor appeals the Natrona County Board of Equalization's (County Board) decision reversing her 2025 valuation of Taxpayer's property. After an evidentiary hearing, the County Board found that Assessor did not properly consider a Wyoming Department of Game and Fish easement permitting public access to Taxpayer's riverfront property. The County Board concluded that Taxpayer had carried its burden of proof, that Assessor did not adequately support her appraisal, and it ordered Assessor to perform a new assessment.

[¶ 2] The Wyoming State Board of Equalization (State Board), upon receipt of Assessor's appeal, issued a Briefing Order directing the parties to submit opening briefs, or other written statements. On October 17, 2025, Assessor filed her opening brief on the matter. Taxpayer did not submit a brief. Neither party requested oral argument.

[¶ 3] The State Board, Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member Karl D. Anderson, considered the County Board record and Assessor's brief. We conclude that the County Board did not include sufficient legal analysis necessary for our review. Therefore, the County Board's Decision is arbitrary and capricious. Accordingly, we will reverse this matter and remand it to the County Board for a decision setting forth the basis of its determinations.

ISSUES

[¶ 4] Assessor frames the issues as:

1. Is the County Board's Order arbitrary and capricious as a result of its failure to make specific written findings and conclusions or to identify the evidence supporting the ruling as required by Wyo. Stat. §§39-13-109(b)(i), and State Board Rules, Ch. 7, §20?
2. Are the County Board's Order's conclusions the Taxpayer "presented credible evidence that rebutted the strong presumption" favoring the Assessor and the Assessor "was not able to defend the valuation with substantial evidence": (a) unsupported evidence; (b) arbitrary and capricious, and abuse of discretion or otherwise not in accordance with law; (c) in excess of statutory jurisdiction, authority or limitations or lacking statutory right; and/or (d) made without observance of procedure required by law?

(Assessor's Opening Brief, p. 6).

[¶ 5] Taxpayer does not frame issues for our review.

JURISDICTION

[¶ 6] 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 August 20, 2025. (R. 0059). Assessor filed her appeal on September 9, 2025; therefore, we have jurisdiction.

PROCEEDINGS AND EVIDENCE BEFORE THE COUNTY BOARD

[¶ 7] On April 28, 2025, Assessor issued a "2025 Notice of Assessment" to Taxpayer for a 35.1-acre parcel of land in Natrona County. Her office valued the property at \$431,026. (Assessor Ex. C. at 002).

[¶ 8] Taxpayer appealed the Assessment Notice to the County Board, protesting that the property taxes had tripled since the original year of purchase. (R. 001). Prior to a hearing, Assessor adjusted the valuation down to \$330,460. (Hr'g Rec. at 31:40-31:50, Assessor Ex. K8).

[¶ 9] Despite the reduction in assessed value, Taxpayer’s appeal proceeded to an evidentiary hearing before the County Board on August 12, 2025. (R. 0059). Taxpayer complained that the 2025 valuation was a shocking increase from the prior year. (Hr’g Rec. at 7:05-7:24; 9:59-9:17). Taxpayer further challenged that the property was subject to a Wyoming Game and Fish Department easement. (Hr’g Rec. at 7:40-8:00). The easement provided public access to a river for fishing activities. (Hr’g Rec. at 15:05-18:40). The easement, which affects a portion of the parcel, precluded Taxpayer from building structures. Taxpayer’s encumbered land was otherwise useable. (Hr’g Rec. at 8:30-8:42; 18:13-18:40; 35:10-36:55). Taxpayer purchased the land with knowledge of the preexisting access easement. (Hr’g Rec. at 12:24-13:53). Taxpayer asserted that the easement made it difficult or impossible to find comparable properties for valuation purposes. (Hr’g Rec. at 7:35-8:50; 9:26-9:35; 10:53-12:23).

[¶ 10] Assessor testified that she correctly valued the property using a sales comparison method, along with a land model analysis, in accordance with both the statutes and Department of Revenue’s rules and guidance. (Hr’g Rec. at 23:23-25:06; Assessor Ex. J6, K7). Members of the County Board inquired about whether the easement affected the valuation. (Hr’g Rec. at 32:34-40:10). Assessor’s witness testified that market adjustments are made for easements when sales comparison data justifies a change in value. (Hr’g Rec. at 24:07-25:30). Assessor testified that the land encumbered by an access easement was still usable despite building restrictions. (Hr’g Rec. at 32:10-32:33, 38:10-38:28).

[¶ 11] While questioning witnesses, members of the County Board theorized that the governmental access easement made that portion of the Taxpayer’s property worthless. (Hr’g Rec. at 20:40-22:35; 32:34-40:10). The County Board, however, did not state that conclusion or cite evidence supporting that finding. The County Board remanded the assessment back to the Assessor “with instructions to take into consideration the Game and Fish Easement.” (R. 0059). The order contains no discussion or direction regarding how Assessor should consider the Game and Fish easement.

[¶ 12] Moreover, the County Board employed nothing more than a decision template form with boxes it checked to indicate its ultimate conclusions. The order summarizes the facts, legal presumptions, and the parties’ burdens of proof, but the County Board’s reasoning is limited to checked boxes reflecting its determinations that Taxpayer “presented credible evidence” and Assessor failed to “defend the valuation with substantial evidence....” (R. 0059). The Assessor then filed a timely Notice of Appeal with the State Board on September 9, 2025.

CONCLUSIONS OF LAW

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

[¶ 13] 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 such a 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).

[¶ 14] “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 forward¹ 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

¹ 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).

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 not sufficient to allow meaningful review.

[¶ 15] “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).

[¶ 16] While the County Board’s order summarizes the parties’ presentation of the facts, as well as presumptions and burdens, the order is devoid of any application or analysis of those facts to legal conclusions. Other than the template decision form boxes for various legal determinations, which the County Board checked, the County Board did not identify the evidence it relied upon. Consequently, we know nearly nothing about why the County Board determined that Taxpayer presented sufficient credible evidence or found Assessor did not defend her valuation with substantial evidence.

[¶ 17] County Board members suggested during questioning that a governmental easement renders that encumbered portion of Taxpayer’s property valueless. The County Board did not address in its written order how, and in what manner, the Assessor should “take into consideration the Game and Fish Easement.” It issued no findings or conclusions beyond the box it checked. We are not permitted to conject or broadly infer what evidence likely convinced the County Board, without more from the County Board. We are, therefore, unable to review the County Board’s decision that Assessor improperly valued Taxpayer’s property.

CONCLUSION

[¶ 18] 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). “It 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). The County Board’s failure to present specific findings and conclusions rendered its decision arbitrary and capricious. *Rogers, supra* ¶ 15.

ORDER

[¶ 19] **IT IS, THEREFORE, ORDERED** that the decision of the Natrona County Board of Equalization is reversed and remanded for issuance of a revised decision complying with the guidance provided above.

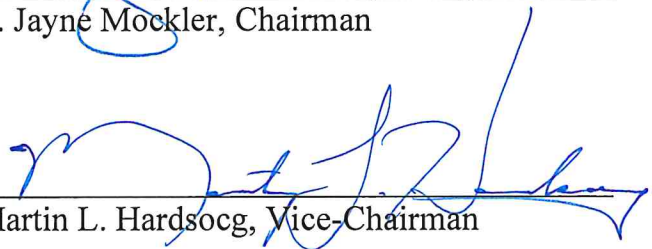
[¶ 20] Pursuant to Wyoming Statutes section 16-3-114 (2023) and Rule 12, Wyoming Rules of Appellate Procedure, any taxpayer aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days after the date of this decision.

DATED this 16 day of December 2025.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman



Martin L. Hardsocg, Vice-Chairman



Karl D. Anderson, Board Member

ATTEST:



Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 16 day of December 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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cc: Bret Fanning, Director, Dep't of Revenue
Kenneth Guille, Property Tax Div., Dep't of Revenue
Commissioners/Treasurer/Clerk/Assessor – Natrona County
State Library