

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
PHILIP HALL) **Docket No. 2025-26**
FROM A DECISION BY THE LINCOLN)
COUNTY BOARD OF EQUALIZATION)

DECISION AND ORDER

APPEARANCES

Philip Hall, Petitioner, appeared *pro se*. (Hereafter Petitioner).

J. Austin Dunlap, Lincoln County Attorney’s Office, appeared on behalf of Lincoln County Assessor, Debbie Larson. (Hereafter Assessor).

DIGEST

[¶ 1] Petitioner challenged numerous aspects of the assessed valuation of his residential property, both his residential/workshop structure and the land associated with his agricultural property homesteads. Although Petitioner offered numerous interlaced objections, claims, arguments, and points of contention, he essentially challenged Assessor’s assessment in three respects. He complained that Assessor misclassified his “barndominium” or “Shome”¹, resulting in its overvaluation, he objected to Assessor’s valuation of that residential/workshop structure on several grounds, and he challenged Assessor’s allocation of one acre of land to each of his residential structures, which were surrounded by his agricultural lands. The Lincoln County Board of Equalization (County Board) held a contested case hearing, received voluminous pre-hearing materials, evidence, briefing, and affirmed the assessment without exception. It concluded that Petitioner failed to carry his burden of proof.

[¶ 2] The State Board of Equalization (State Board or Board), Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member Karl D. Anderson, received briefing, but the parties declined oral argument. After consideration of the record before the County Board and briefs, the State Board partially **affirms** and partially **reverses** the County Board’s Decision and Order. The State Board **affirms** the County Board’s decision in all respects except for its determination that Assessor correctly allocated one

¹ Hybrid properties combining a house and barn or house and workshop have grown in popularity. Challenges in how to appraise and assess these properties for taxation have been many. The present case is no exception.

acre of land to each residential structure. Petitioner offered sufficient evidence challenging this aspect of Assessor's assessment and, consequently, we **reverse** and **remand** the assessment to the County Board for remand to Assessor and reassessment of Petitioner's homestead land.

ISSUES

[¶ 3] Petitioner identifies numerous issues, some of which he titles "principal" issues, and others "secondary." Several of Petitioner's numerous arguments and objections concern sub-issues arising as part of his primary claims. For ease of reference, we distill Petitioner's primary claims and sufficiently pled issues to these, but will discuss additional subsumed points of contention in the analysis to the extent they are comprehensible and sufficiently supported:

- 1) Whether Assessor misclassified and assessed Petitioner's "secondary" structure as a residential dwelling?
- 2) Whether Assessor correctly allocated land underlying residential structures as residential versus agricultural?
- 3) Whether the County Board failed to correct procedural or due process violations?
- 4) Whether Assessor correctly appraised and assessed taxable value using acceptable mass appraisal procedures?
- 5) Whether the County Board correctly applied Wyoming tax law?
- 6) Whether substantial evidence supported the County Board's decision affirming Assessor's assessments? and,
- 7) Whether the County Board adequately articulated its findings?

(Pet'r's Br., pp. 4-6; Pet'r's Reply Br.).

[¶ 4] Assessor responds:

Larson asserts that Appellant has not satisfied his burden of proof in his appeal showing a lack of evidence to support the Lincoln County Board of Equalization's *Findings of Fact and Conclusions of Law and Order* denying his challenge to his property assessment. Larson further asserts the

Lincoln County Board of Equalization's *Findings of Fact Conclusions of Law and Order* is supported by substantial evidence, is not arbitrary and capricious, is not in excess of statutory jurisdiction, and follows the prescribed legal procedure.

(Assessor's Resp. Br., p. 3).

JURISDICTION

[¶ 5] The County Board issued its Decision and Order affirming Assessor's assessment on September 29, 2025. (County Board's Decision and Order, R. at pp. 772-81). Petitioner submitted his written appeal to this Board on October 28, 2025, twenty-nine days after the County Board issued its Decision and Order. (Notice of Appeal). 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) (2025). An aggrieved taxpayer or assessor may file an appeal with this Board within 30 days of a county board of equalization's final decision. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a) (2021). We have jurisdiction.

PROCEEDINGS AND EVIDENCE BEFORE THE COUNTY BOARD

[¶ 6] Petitioner's case presentation included various interlocking claims and arguments. His written materials included hundreds of pages of narrative argument and referenced innumerable legal, appraisal, and evidentiary considerations and points, along with a barrage of procedural objections. Most of these, however, Petitioner did not effectively muster at the hearing, relying on broad conclusory objections in written materials. It is easy to become lost in Petitioner's written materials because they redundantly overlap, advancing various ways Assessor should have appraised his properties. Had Petitioner touched upon all submitted materials during the hearing, it might have lasted days, rather than the two hours that transpired. We discuss Petitioner's subsumed points of contention only if necessary to resolve Petitioner's principal assertions.

Assessor's classification of Petitioner's house/shop structure and depreciation calculation

[¶ 7] Petitioner owns approximately 49 acres in Lincoln County, Wyoming, in the town of Auburn. (R. at pp. 691-715). The land originally consisted of three vacant parcels. (Hr'g rec. at 00:30:30-00:34:00, 00:35:15-00:38:00). In 2014, Petitioner contracted for the construction of what is commonly referred to as a "barndominium" or "shome"—a garage/shop and residence combination (permitted as a "shop with living quarters"). (Hr'g rec. at 00:31:00-00:33:00). The structure's residential living space is situated above garages, and there are two open-ended sheds protruding from either side of the centered

garage space. (R. at p. 7; Hr’g rec. at 00:11:45-00:12:45). For two to three years after its construction, Petitioner lived in the hybrid structure while contractors built a separate home not far away. (Hr’g rec. at 00:31:00-00:34:00). Upon completion of the second residential structure, Petitioner moved in and used the newly completed home as his permanent residence. *Id.*

[¶ 8] Petitioner testified and claimed in written submissions that he utilized the original residential-shop structure for equipment storage in support of ranch operations, but “intermittently” advertised and rented the residential space as an Airbnb marketed rental, or allowed friends, neighbors, or family to occupy the residential portion. The residential portion, he insisted, was used less than 25% of the time, but the building always served agricultural purposes. (Pet’r’s Ex. 13, R. at pp. 261-65; Hr’g rec. at 00:41:30-00:44:00).

[¶ 9] Petitioner did not dispute that his shop/home combination included the components of a residence. Occupying approximately 1,300 square feet, the residential space included a bedroom, bathroom, laundry, kitchen, deck, appliances, and other amenities common in a home. (Pet’r’s Exs. 3-4, R. at pp. 163-73; Hr’g rec. at 00:10:30-00:12:20). Nevertheless, he insisted that Assessor incorrectly classified the hybrid shop/home as a residential property because he primarily used the structure for agricultural staging activities, such as equipment storage. (Hr’g rec. at 00:41:30-00:44:00; Pet’r’s Br. at pp. 4-7). Petitioner complained that Assessor’s rigid adherence to “livability” prevented a more accurate classification. *Id.*

[¶ 10] Assessor and her staff classified Petitioner’s hybrid structure as a residence with two garages, valuing the property at \$513,248. (Assessor’s Ex. AA, R. at pp. 691-700; Hr’g rec. at 00:59:00-01:04:00). They physically inspected the subject house/workshop twice. (Hr’g rec. at 00:50:00-00:51:00). Assessor generally described the mass appraisal process, including calculation of a market adjustment to account for the difference between costs to reconstruct and market price trends of properties. (Hr’g rec. at 00:50:00-00:54:00); *see infra* ¶¶ 35-38 (describing mass appraisal).

[¶ 11] Assessor reviewed Petitioner’s primary objection that the secondary hybrid structure should not be valued as a residence. She explained that Wyoming’s mass appraisal system did not distinguish between primary and secondary residential structures, a point of contention Petitioner seized upon in his presentation. Designating a property as residential, she testified, came down to whether it was livable full-time and considering the features included. (Hr’g rec. at 00:53:45-00:58:00, 01:12:15-01:21:00). She clarified that structures built for agricultural purposes would be classified as “outbuildings,” sheds, or like structures, rather than residential. *Id.* She added that it did not matter how a county agency permitted the building. *Id.* Assessor listed all Lincoln County properties wherein there was a combination of characteristics or uses, but which lacked some residential features. *Id.*; (Assessor’s Ex. AK, R. at pp. 732-39). She acknowledged that in Lincoln County, particularly the Star Valley area, many owners integrated workshops, barns, or

garages with living accommodations. *Id.* But many of those would not necessarily accommodate full-time residential use. *Id.* Nor was her office able to readily verify characteristics in many properties because owners would not allow inspections. *Id.*

[¶ 12] Finding the property’s condition to be “average,” Assessor calculated the structure’s Replacement Cost New Less Depreciation (RCNLD) at \$244,404, deducting approximately 12% for depreciation and obsolescence (wear and tear). *Id.* Assessor’s final valuation at \$513,248 resulted from application of a 2.10 market adjustment factor to estimate the purchase value on the open market. *Id.*; (Hr’g rec. at 00:49:00-01:15:00; Assessor’s Exs. AA, AB, R. at pp. 691-709); *see infra* ¶¶ 50-52. She testified that the market adjustment captured the difference between a valuation based solely on the cost to replace and prices paid for similar properties. *Id.* Referring to the 2.10 factor multiplier, she confirmed that for the group of properties concerned, “market is way above replacement cost new less depreciation, . . .” *Id.* Had she used a lower market adjustment, as Petitioner demanded, his hybrid structure would not have satisfied the statistical appraisal level the Department of Revenue and State Board required. *Id.*

[¶ 13] Petitioner challenged Assessor’s valuation on several grounds. He complained that Assessor misclassified the property as residential because it was not used primarily for residential purposes, but to support agricultural operations. *Supra* ¶ 9.

[¶ 14] He argued that Assessor’s classification was derived from internal, unwritten office policies rather than formal guidance. He complained that Assessor’s classification violated constitutional uniformity mandates. Additionally, Petitioner referred the County Board to numerous properties Petitioner believed were comparable, but which were classified and valued differently from his house/shop property. (Pet’r’s Ex. 2, R. at pp. 74-157). Assessor’s valuation approach, Petitioner claimed, violated the Wyoming Constitution’s uniformity guarantees. (Pet’r’s Br. at pp. 6-8).

Assessor’s allocation of one acre of residential land to each residential structure

[¶ 15] Petitioner separately claimed Assessor incorrectly allocated a full acre of residential land to each residential structure. (R. at pp. 21-26; Pet’r’s Ex. 7, R. at pp. 186-208; Pet’r’s Ex. H, R. at pp. 310-17; Hr’g rec. at 00:22:30-00:26:40, 00:39:00-00:41:40). He worked up a measurement of the land underlying and surrounding his residential structures to prove that Assessor should have allocated no more than one acre of residential land rather than two. *Id.*

[¶ 16] In response, Assessor referred to the Department of Revenue’s rules that permitted her to allocate one acre per residential structure when surrounded by agricultural land. (Hr’g rec. at 01:00:00-01:05:00, 01:22:00-01:23:00); *see* Rules, Wyo. Dep’t of Revenue, ch. 10 § 3(c)(ii) (2017). Coupled with Petitioner’s claim that Assessor misclassified the secondary home/shop structure, Petitioner asserted that Assessor overvalued his land by

failing to value more of it as agricultural.

Petitioner's miscellaneous claims

[¶ 17] Petitioner raises issues and general objections regarding mass appraisal, Assessor's failure to provide information before the hearing, the County Board's failure to make adequate findings, along with other miscellaneous claims. Petitioner did not support most of his claims with evidence or cogent authority; accordingly, we discuss those points only to the extent necessary to resolve his core claims. *See infra* ¶ 1.

[¶ 18] The County Board disagreed that Petitioner sustained his burden of proof. (County Board Decision, R. at pp. 772-81); *see infra* ¶¶ 23-34 (addressing Petitioner's inadequate findings objection). It concluded that "Petitioner did not provide evidence that the Assessor's value and process was not a The [sic] rational method of valuation was not equally or fairly applied, nor was the methodology or value contrary to law or rules." (County Board Decision, R. at p. 780). Assessor followed her typical process using the CAMA system, the County Board found, and it held that Petitioner failed to rebut the presumption that Assessor valued the property correctly. *Id.* Assuming Petitioner carried his initial burden, the County Board determined that Petitioner offered less than a preponderance of evidence that Assessor erred. *Id.* It held that Petitioner did not offer persuasive argument or authority that Assessor violated Wyoming law or its Constitution. *Id.*

CONCLUSIONS OF LAW

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

[¶ 19] 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).

[¶ 20] “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 forward² 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. Review of the County Board’s Decision

[¶ 21] Petitioner mixed various claims of valuation error, only some of which flowed from a sound understanding of mass appraisal. The challenge any taxpayer faces in a local property tax appeal is to first appreciate the limitations of mass appraisal and differences from fee appraisal and, second, to appreciate the discretion an assessor’s staff (as appraisers) exercises when preparing a valuation. Taxpayers must realize that appraisals/valuations, whether a traditional fee appraisal or a mass appraised valuation, are merely an opinion or estimate of market value. Valuations are not an exact science, but rather a calculation founded upon information sets compiled to estimate a market value reflecting prices paid to construct and/or purchase property. *See Britt*, at ¶ 42, 126 P.3d at 128-29 (appraiser to consider information required to apply valuation methods and, finally, professional judgment); *see Coronado Oil Co. v. Grieves*, 642 P.2d 423, 434 (Wyo. 1982), (“What the property is worth to an owner is not a correct basis for an opinion.”); *Bunten v. Rock Springs Grazing Ass’n*, 215 P. 244, 248 (Wyo. 1923) (Valuations are opinions.).

[¶ 22] As such, monitoring agencies continually apply statistical measurements to evaluate whether assessed values satisfy statistical benchmarks and fall within specified ranges. Mass appraisal is enormously efficient if done correctly because it allows annual, nearly automated appraisal of thousands of properties simultaneously. But differences between a

² 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).

mass appraisal and preparation of a “fee” appraisal, which most might encounter when dealing with a bank or real estate agent, place taxpayers at a disadvantage to the extent they equate mass appraisal with fee appraisal. Although they both arrive at an estimate of market value, they are somewhat different creatures.

- i. Petitioner’s assertion that the County Board did not include adequate findings in its Decision and Order

[¶ 23] Before discussing Petitioner’s specific valuation challenges, we consider whether the County Board adequately supported its conclusions with factual or evidentiary findings. Petitioner argues that we are unable to perform the Board’s appellate review because the County Board did not adequately address his exhibits or claims when it resolved the appeal against him. (Pet’r’s Reply Br., sections 5-6). Assessor disagrees, arguing that the County Board was not required to enumerate each claim and exhibit. (Assessor’s Br., pp. 15-17).

[¶ 24] The Wyoming Supreme Court addressed the issue in *Teton Cnty. Assessor v. Aspen S, LLC*, 2024 WY 30, 545 P.3d 427 (Wyo. 2024). The Court found that the Teton County Board of Equalization had not made sufficient findings of fact or conclusions of law and, consequently, the Court could not resolve whether substantial evidence supported the County Board’s case determination. *Id.* at ¶¶ 10-13, 545 P.2d at 430-31. The county board, the Court reasoned, acted arbitrarily and capriciously because it ruled without sufficient findings. *Id.* Addressing a similar claim that the Public Service Commission failed to adequately support its decision in an order, the Court disagreed stating, “[w]e require only that an order ‘contain the basic findings of fact upon which the hearing examiner based his ultimate conclusions[.]’ ” *Union Tel. Co. v. Wyo. Pub. Serv. Comm’n*, 2022 WY 55, ¶ 55, 508 P.3d 1078, 1095 (Wyo. 2022) (citation omitted).

[¶ 25] County board of equalization decisions before the State Board often present this concern because each board approaches contested case appeals differently and some boards lack a basic understanding of administrative law and the appellate process. We have remanded numerous appeals to county boards of equalization when their decisions lack sufficient findings. *See e.g., In re Appeal of Natrona Cty. Assessor*, 2025 WL 1737932, Doc. No. 2025-01 (Wyo. St. Bd. of Equalization, June 17, 2025).

[¶ 26] Some county boards appreciate that tax appeals are often complex litigations requiring careful adherence to pre-hearing and hearing day procedural due process, an orderly evidentiary presentation, and the explained application of statutes, rules and case law, as well as the application of constitutional principles. It is advisable that county boards employ attorneys with administrative law experience as hearing officers to conduct proceedings and render well-conceived rulings. Others may be less inclined to seek assistance, opting instead to conduct tax appeals without the benefit of legal guidance or a predictable administrative process. As county board memberships change or as

administrative support resources (county clerks) evolve, tax appeal processes may become highly variable from year to year.

[¶ 27] The County Board in the present case did not line out each of Petitioner's claims and arguments, did not parse every exhibit and discuss why it found evidence unconvincing, and did not even attempt to describe all of Petitioner's voluminous materials and narratives. The Wyoming Supreme Court has explained:

We have never held that a hearing examiner's decision must contain findings specifying a decision as to every fact in dispute. We have only required that such an order contain basic findings of fact upon which the hearing examiner based his ultimate conclusions relating to "material issues in the proceeding." The findings must be sufficient to permit us to determine whether the agency decision was supported by substantial evidence and was otherwise reasonable.

Leavitt v. State ex rel. Wyo. Workers' Safety and Comp. Div., 2013 WY 95, ¶ 29, 307 P.3d 835, 842 (Wyo. 2013) (citing *Exxon Mobil Corp. v. Wyo. Oil & Gas Cons. Comm'n*, 2013 WY 32, ¶ 26, 297 P.3d 782, 788-89 (Wyo. 2013)).

[¶ 28] The County Board summarized Petitioner's primary objections to the assessment: 1) the classification of Petitioner's secondary home; 2) Assessor's allocation of one acre of residential land per each residential structure; and 3) the obsolescence issue. (County Board's Decision and Order, R. at pp. 773-75). The County Board identified what it believed were Petitioner's key evidentiary submissions: 1) his rationale for classifying his secondary home/shop as non-residential; 2) Petitioner's use of the structure for agricultural purposes; 3) a comparison to properties in Lincoln County that Petitioner believed were comparable; and 4) Petitioner's allocation of land to residential structures. (County Board's Decision and Order, R. at 773-74). The County Board more succinctly summarized Assessor's valuation, in particular her mass appraisal practices, and it identified several of her assessment decisions challenged on appeal. *Id.*

[¶ 29] As county boards often do, it discussed and disposed of Petitioner's evidence collectively rather than individually parsing exhibits or claims. In its legal conclusions, the County Board reviewed Wyoming's basic property tax law, the CAMA system's function, appraisal methods approved by the Department, burdens of proof, and the presumption favoring Assessor. (County Board's Decision and Order, R. at 775-79). Its analysis included the following preliminary overview of how it handled the evidence:

The CBOE bases its findings and conclusions upon review of all of the relevant matters on file in this action; upon admissible, reliable and credible testimony and evidence adduced at the hearing; upon certain sworn testimony and certain evidence; upon the parties' stipulations and

agreements; upon the arguments of the parties; upon review of the notes take at the hearing; upon application of Wyoming laws, Wyoming Rules of Evidence, and Wyoming procedural rules; upon the foregoing legal considerations; and, upon the CBOE's legal research.

At the hearing, there may have been/or was inadmissible evidence and testimony, and speculation introduced, or attempted to be introduced, by the parties. No inadmissible evidence or inadmissible testimony, or speculation was given any weight by the CBOE in reaching its decisions(s), and no inadmissible evidence, or inadmissible testimony, or speculation proved or disproved any material fact in controversy. Moreover, the CBOE did not consider or rely upon any extraneous matter, including any attachment, document, record, or other submission which was not "admissible" and/or admitted at the hearing.

(County Board's Decision and Order, R. at 779).

[¶ 30] The substance of its Decision and Order was that:

Petitioner did not provide evidence that the Assessor's value and process was not a The [sic] rational method of valuation was not equally or fairly applied, nor was the methodology or value contrary to law or rules.

The Assessor determined the value of Petitioner's property in the customary manner using a computer-assisted mass appraisal system.

The Petitioner has failed to overcome the presumption that the Assessor's property valuation is valid, accurate, and correct.

The Petitioner failed to offer credible evidence, including expert opinion testimony, to rebut the presumption in favor of the valuation asserted by the Assessor.

The Petitioner has failed to show that it is more probable than not that the Assessor's value is invalid, incorrect, or inaccurate.

The Petitioner did not provide a persuasive argument or legal authority that the assessment of the Property is not in accordance with the law or contrary to constitutional right, power, privilege, or immunity.

(County Board Decision and Order, R. at 780).

[¶ 31] The County Board certainly might have referred to specific arguments or groupings

of evidence. It could have articulated the merits or shortcomings of each exhibit or point of contention, discussing why it found some credible and others less so. The County Board could have explained whether key evidence demonstrated a violation of mass appraisal law. Such, however, would have been a monumental undertaking given the labyrinth of prehearing materials, redundant exhibits, integrated analytics and case summaries. Petitioner's case materials were rather unwieldy.

[¶ 32] Unfortunately, Petitioner offered no foundational support or explanation to assist the County Board with how these materials might be interpreted, such as witnesses to testify in support of valuation estimates or valuation data. *See infra* ¶¶ 50-51. Neither did Petitioner effectively cite his gathered case law, referring generally to cases as though they were self-explanatory and applicable without nuance or exposition. Exacerbating this difficulty, Petitioner glossed over much of his evidence during his testimony before the County Board. He apparently assumed the County Board would untangle and interpret their substance without his testimonial assistance.

[¶ 33] We find the format and substance of the County Board's Decision and Order to be marginally acceptable. While we inferentially filled gaps between Petitioner's and Assessor's evidentiary presentations and the County Board's findings and legal conclusions, we understand why the County Board did not attempt to sift through and separate out voluminous evidence from distracting narratives and legal arguments. We struggled to disassemble and understand Petitioner's materials, evidence, and legal advocacy. Petitioner's failure to reasonably isolate material evidence, which he mixed with voluminous written commentary and argument, and his failure to link that evidence to his pointed claims, made the County Board's adjudicatory task a quicksand-like slog.³

[¶ 34] But more problematic was Petitioner's failure to address and confront Assessor's assessment on its own terms. Rather, Petitioner looked past Assessor's appraisal and to his sprawling evidence offered in support of his preferred valuation approach. The County Board, without a reasonable way to compare Petitioner's meandering evidence with Assessor's mass appraisal and assessment, concluded that Petitioner failed to demonstrate a mass appraisal error. (County Board Decision and Order, R. at 772-81). We disagree that the County Board's findings were fatally inadequate.

³ While we do not know if Petitioner used Artificial Intelligence to gather and assemble his materials and intermixed legal narratives, we caution any litigant from doing so. Artificial Intelligence-authored materials often reads and sounds compelling, but it may not be accurate when nuanced legal analyses are required.

ii. Summary of residential property mass appraisal

[¶ 35] To intelligibly resolve whether the County Board correctly rejected Petitioner’s claims, a summary of the mass appraisal system applied to residential and commercial properties is helpful. Each assessor maintains a database “account” for each property in the county. Assessors seek to ensure the accounts include specific, accurate information about the property. Viewing each property at least once every six years, assessors maintain this information to perform a “cost” valuation, a recognized appraisal methodology used pursuant to the Department of Revenue’s Rules. With this information, assessors calculate each structure’s RCNLD (replacement cost new less depreciation), the cost to reproduce the property, minus depreciation and obsolescence from factors such as the property’s quality or condition. Taxpayer non-cooperation, including their occasional refusal to allow appraisers to view properties, impedes an assessor’s office’s ability to gather this information.

[¶ 36] Decades ago, Wyoming implemented a “Computer Assisted Mass-Appraisal” System, or CAMA, to ensure uniform cost valuation appraisals. Wyoming’s CAMA system includes annually uploaded costs for virtually every construction type, building materials, and structure types, accounting for many variables including regional cost differences, inflation, and others. Marshall & Swift, a cost appraisal valuation service, supplies the updated cost information each year. Each Wyoming assessor uses Wyoming’s CAMA system and, unless there is a compelling reason, uses this system to perform a cost valuation. Through the automated CAMA system, assessors calculate each structure’s RCNLD each year, adjusting the property’s cost-based value after allowing depreciation and obsolescence. Taxpayers may confer with an assessor’s office to ensure that property account information is correct.

[¶ 37] But the residential valuation process does not stop with a cost valuation. Assessors next determine whether market demand in a taxpayer’s particular area or neighborhood, considering sales of similar properties over time, justifies a valuation adjustment. This is the “sales comparison” or “market” valuation contribution to the process. By surveying qualifying sales of similar properties, assessors calculate whether sales prices in a grouping are outpacing the cost-based appraisals of those properties. Assessors may rely only upon open market sales that reflect arm’s length prices paid for properties. When those trending sales prices outpace cost appraised values, assessors develop a multiplier applied across an entire grouping of properties to ensure that taxable values reflect the market. Market demand moves independent of cost valuations and are influenced by a wide range of factors: location, economic opportunities, crime levels in an area, etc. Assessors apply market adjustments only when they can demonstrate with sales data that properties in an area are consistently outpacing or lagging behind cost-based valuations.

[¶ 38] A key to successful mass appraisal is the Department of Revenue’s and State Board of Equalization’s regulatory oversight. On a county-by-county basis, they employ an

overlay of statistical tests that measure whether assessor valuations satisfy two constitutional mandates: 1) that the valuations track within a statistical range of sales across a county or in a given Land Economic Area (LEA); and 2) that assessed valuations fall within a statistical range of the grouping's median valuations, which reflects uniformity. Both the Department and State Board have access to all valuations in each county and annually review how assessors appraise all properties. When statistical tests reveal an assessor's appraisal practices are incorrectly valuing properties, i.e. values are not within a statistical range of valid sales prices, or are not uniform, each agency is authorized to intervene. The State Board may even "equalize" values in a county, a final process wherein the State Board revalues a county's properties in real time.

iii. Petitioner's objection to Assessor's classification of house/shop property as residential

[¶ 39] With this understanding of Assessor's function, we consider Petitioner's primary objection that Assessor misclassified Petitioner's property as residential, rather than "as an agricultural or accessory/farmstead structure consistent with its predominant use." (Pet'r's Br. at pp. 6-7). Petitioner argued that Assessor did not have clear guidance on the classification question. (R. at pp. 222-51). Petitioner asserted that because he only used the residential part of the building intermittently, Assessor should not have classified it as residential. *Id.* He requested that the County Board reclassify his hybrid house/shop as a storage facility or an "outbuilding" or, in the alternative, classify it as a "detached garage." (Pet'r's "Property Tax Appeal" Document dated Aug. 25, 2025, R. at pp. 34, 66).

[¶ 40] Petitioner offered tangential arguments and materials in support of his request. He referred to his construction permitting documentation, which described the structure as a 3,800 square-foot single family residence with shop with living quarters and two sheds. (R. at pp. 69-73). He argued that Assessor's classification should align with that set forth in the permit. (R. at p. 231). Petitioner separately referred to numerous combined-purpose properties that he asserted Assessor treated differently than his house/shop building. (R. at pp. 75-157).

[¶ 41] Petitioner offered a written realtor's "market value" opinion that the structure was worth \$275,000. (R. at pp. 214-18). He also compiled a list of what he believed were three comparable 2024 sales, each with a lower calculated per-square-foot value than what he calculated using the Assessor's appraisal. (R. at p. 220).

[¶ 42] Petitioner offered insurance policy documentation characterizing the building as a "Guest house/Detached Garage (shop)." (R. at pp. 209-11). The insurer valued the hybrid structure at \$381,000. *Id.*

[¶ 43] A property's classification is an important first step in the cost valuation process.

Assessor answered Petitioner's objection, explaining that the system did not include a classification for "agricultural buildings," and that the structure's "full livability" made it "residential" regardless of Petitioner's "intermittent" use as a residence. (Hr'g rec. at 00:53:45-00:58:00). Because the house/shop structure could, and at times did, serve as a full-time residence, it did not fit other classifications such as an "outbuilding," one of which was also located on Petitioner's land. *Id.*; *supra* ¶ 7.

[¶ 44] In response to Petitioner's written inquiries about the classification, Assessor elaborated: "This is a residential structure built over a garage which would be no different than a house with an attached garage. This would not be classified as an outbuilding nor valued as such. This is a second home with all amenities and could be lived in fulltime[.]" (Assessor's Ex. AE, R. at p. 716). Assessor explained: "Highest and best use would come into play based on a market analysis. This property could be lived in full time[.] It's the owners [sic] choice not to utilize the property to its full utility." (R. at 366).

[¶ 45] We observe that Assessor would have assisted her case had she included all pertinent appraisal definitions or guidance, even if not perfectly definitive. Petitioner's push-back in this narrow regard is well-taken. (Pet'r's Br. at pp. 6-7). Still, Petitioner's core arguments are unpersuasive. Even assuming he used the secondary hybrid residential/shop structure primarily for agricultural staging and equipment storage, that did not transform a residential structure into an outbuilding, barn, shed or like structure. Petitioner built a fully equipped house atop a garage, with two attached "lean-to" sheds on either side of the workshop. The structure's predominant residential status and capability remained even if Petitioner chose not to use the residential space full-time.

[¶ 46] Neither are we able to reconcile Petitioner's claim given the property's occasional use as an Airbnb rental or home rented for others to use, for which he earned income. (R. at 264-65). When used in that manner, the property took on a commercial status, not aligning with Petitioner's argument that the building was the equivalent of an outbuilding or shed.

[¶ 47] Petitioner's Exhibit 2, which included dozens of claimed comparable properties, did not demonstrate error or a breach of legal guidelines. *Supra* ¶ 14. Petitioner failed to explain that evidence before the County Board. We know only that other structures were classified differently than Petitioner's secondary building. Assessor discussed the alleged comparable hybrid structures, explaining that they may not have accommodated "full-time" residency. (Hr'g rec. at 01:19:45-01:22:00, 01:30:00-01:33:45). She added that in some instances, her staff may not fully know of a building's accommodations because owners have not allowed entry. *Id.*

[¶ 48] Petitioner's concerns of non-uniformity are not viable. *Even if there is inconsistency*, Wyoming's constitutional uniformity mandate requires a system that treats taxpayers uniformly. It does not afford taxpayers a constitutional claim unless there is

evidence of intentional, systemic discrimination. *Weaver v. State Bd. of Equalization*, 511 P.2d 97, 98 (Wyo. 1973) (“ ‘It must be regarded as settled that intentional systematic undervaluation by state officials of other taxable property in the same class contravenes the constitutional right of one taxed upon the full value of his property.’ ” quoting *Sunday Lake Iron Company v. Township of Wakefield*, 247 U.S. 350, 352-53 (1918)).

[¶ 49] Petitioner’s remaining arguments tied to the classification objection, because they did not feature prominently in his case before the County Board, we will not specifically address. It behooves appealing taxpayers to develop concise evidentiary points that speak to an objectionable outcome, the legal standards implicated, and the particular action violative of those standards.

iv. Petitioner’s claim that Assessor overvalued the secondary house/workshop structure.

[¶ 50] Petitioner pursued several grounds upon which to question Assessor’s appraised value of \$513,248. *See supra* ¶¶ 12-14. He offered into evidence his own RCN (“replacement cost new”) calculation to counter Assessor’s. (Pet’r’s Ex. 4, R. at pp. 167-170). In contrast to Assessor’s RCN of \$283,514, Petitioner asserted an RCN of \$191,520 for his “Stick-built shop with living quarters.” *Id.* However, he did not break out material costs or provide other critical information. Rather, he borrowed a cost-per-square-foot rate from the website <https://costtobuildahouse.com/blog/articles/cost-to-build-a-house-in-wyoming-2024>.” *Id.* This website solicits online customers who seek to develop construction plans for a modest fee. *Id.*

[¶ 51] Petitioner’s calculation amounted to a differing opinion. “A mere difference of opinion as to value does not amount to substantial evidence” to overcome the presumption in favor of a valuation. *Gray v. Converse Cty Assessor*, 2023 WY 116, ¶ 21, 539 P.3d 107, 114 (Wyo. 2023) (quoting *Britt*, 2006 WY 10, ¶ 28, 126 P.3d 117, 126 (Wyo. 2006)). The construction plan website was not evidence that reliance on CAMA was incorrect or a violation of law. Indeed, the County Board could attribute little evidentiary weight to Petitioner’s preferred construction cost source without a foundational witness (testimony about the website’s development, accuracy, and applicability for appraisal purposes).

[¶ 52] Second, Assessor explained that she did not use a per-square-foot methodology to determine value. (R. at pp. 248-51). Moreover, Petitioner’s competing calculation of the RCN included the following qualifier: “Rural utility-focused residential structures generally cost 25-40% less than luxury or urban residential homes (IAAO & CoreLogic cost manuals).” (R. at p. 167). We are unsure how Petitioner applied that caveat. Petitioner’s preferred depreciation and obsolescence of 45% also missed the mark, and Assessor convincingly explained her depreciation analysis.

[¶ 53] Mass appraised valuations, the accuracy and suitability of which are statistically

tested by the assessors themselves, the Department of Revenue, and the State Board, are not discredited through random opinions or competing informational sources. An assessor's work is deemed correct until a challenging taxpayer offers evidence that appraisers applied the mass system incorrectly, or the assessor violated Wyoming's tax laws or regulations in some manner. *Supra* ¶ 20.

[¶ 54] For that reason as well, Petitioner's submission of an insurance policy value estimate, or a realtor's "broker price opinion" of value were not enough to demonstrate an appraisal error. Neither were appraisals, and the authors of those estimates did not testify and were not available to assist the County Board's understanding of those estimates. Nor did Petitioner include underlying materials used to formulate those estimates. They were incomplete opinions at best. Taxpayers offering such, if those opinions are to assist the taxpayer's case, must be comprehensive, competent, and allow a county board to weigh them against the mass appraised valuation. In the present case, the County Board correctly denied that those materials carried Petitioner's burden of proof.

[¶ 55] Likewise, Petitioner's 2024 comparable homes and comparable sales did not demonstrate assessment error. (Pet'r's Exs. 6, 10, R. at pp. 177-85, 220). The County Board, from the materials provided and contextual gaps, could not have discerned whether the sales were valid⁴ comparable sales, much less reliable indicators of property values in the area. Here again, Petitioner did not explain the import of those sales in his case presentation to the County Board. Assessor, in her testimony, discounted their validity citing their location in other towns and/or her unanswered questions about specific features of those properties. *Id.*; (Hr'g rec. at 01:21:30-01:22:00).

[¶ 56] Finally, Petitioner contests Assessor's application of a 2.10 multiplier to account for the difference between her cost valuations and market valuations in the group of properties concerned. While Petitioner did not specifically discuss this issue in his testimony before the County Board, he generally challenged the adjustment in his written submissions. However, he failed to articulate a coherent understanding of the adjustment, defaulting to general objections about mass appraisal.

[¶ 57] Petitioner offered insufficient evidence that Assessor incorrectly valued his secondary combination house/workshop. The County Board properly concluded that Petitioner did not overcome the presumption favoring Assessor's valuation.

⁴ Not all sales are reliable when evaluating comparability or applicability for appraisal purposes. Assessors must ascertain whether sales are "valid," considering their exposure to the market, the inclinations to sell and/or buy, the financing or other transactional peculiarities, and whether the purchase prices for the land and improvements are identifiable. *See* Rules, Wyo. Dep't of Revenue, ch. 9 § 5(b)(i) (2016).

v. Land attributed to residential property versus agricultural land

[¶ 58] Petitioner complained that land underlying and dedicated to his two homes amounted to approximately one acre and, consequently, Assessor erred by attributing one acre per residential property for assessment purposes. Petitioner used mapping and other tools to arrive at his calculation. (R. at pp. 21-26; Pet'r's Ex. 7, R. at pp. 186-208; Pet'r's Ex. H, R. at pp. 310-17; Hr'g rec. at 00:22:30-00:26:40). Assessor allocated one acre per residential property ("non-agricultural lands") in accordance with the Wyoming Department of Revenue's rules:

Home site with lands occupied by structures which are built or used for human habitation or attached to said structures. The home site shall consist of one acre per habitable structure unless verifiable information is provided by the Assessor or landowner to justify the site being listed as more than or less than one acre of land used in direct connection with the home site.

Rules, Wyo. Dep't of Revenue, ch. 10 § 3(c)(ii) (2017).

[¶ 59] Assessor testified that she defaulted to the Department's standard allocation but acknowledged Petitioner's measurements demonstrating that the total land underlying and/or attending to the residential properties was one acre. (Hr'g rec. at 01:00:00-01:04:40). She noted that if her office were to go back and re-examine his measurements, some adjustment for the entry road, which leads to both homes, would be required. *Id.* She did not otherwise contest the accuracy of Petitioner's measurements. *Id.*

[¶ 60] The question is whether Petitioner offered sufficient evidence that land underlying, and related to, his two residences justified an allocation different than the standard one acre per residence prescribed by rule? We find that he offered sufficient evidence to shift the burden to Assessor. Because he carried his initial burden of production on this point, the burden shifted to Assessor to demonstrate that her determination on the allocations was correct. While Assessor did not err per se, the rule clearly dictated that if Assessor received information from the landowner justifying a different allocation of residential land within an agricultural operation, that the attribution was to be used as the "home site." *Supra* ¶ 58.

[¶ 61] Because Assessor responded with no counter-measurement or reconciliation of Petitioner's evidence, a preponderance of evidence supported Petitioner's allocation for 2025. The County Board incorrectly applied the Department's rule when it assumed Assessor's application of the "one-acre per residence" allocation, notwithstanding Petitioner's contrary measurements, was dispositive. We will reverse the County Board's decision on this aspect of the assessment.

- v. Miscellaneous objections and arguments in support of Petitioner's claims.

[¶ 62] Petitioner's other intersecting and layered arguments and objections, because they were very general or because Petitioner likely misunderstood their application and failed to articulate them well before the County Board, we do not address. "When a party fails to provide pertinent legal authority, cogent argument, or factual support for an issue, we cannot provide meaningful review." *Kibbee v. First Interstate Bank*, 2010 WY 143, ¶ 58, 242 P.3d 973, 993 (Wyo. 2010) (citations omitted). Petitioner's efforts to challenge Assessor's assessment were impressive given their scope and breadth. We commend Petitioner. But his failure to reasonably align arguments and objections to specific valuation claims rendered those unpersuasive.

CONCLUSION

[¶ 63] The County Board properly affirmed Assessor's assessed valuation of Petitioner's properties in all respects except for her allocation of one acre of land per residential structure. Petitioner carried his burden with respect to the allocation issue and, therefore, we shall affirm the County Board's decision in part and reverse in part.

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ORDER

[¶ 64] **IT IS, THEREFORE, ORDERED** that the County Board’s Decision and Order, affirming the assessed value of Petitioner’s residential improvements, is **AFFIRMED**;

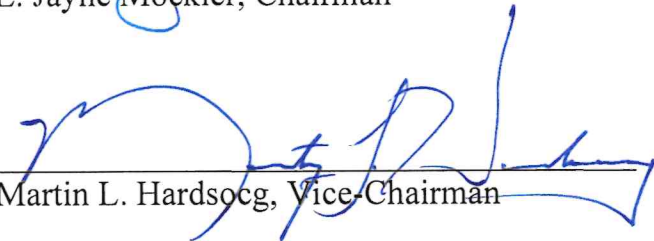
[¶ 65] **IT IS FURTHER ORDERED** that the County Board’s Decision and Order, affirming the assessed valuation of Petitioner’s residential land underlying and associated with his residential improvements, the “homesite,” is **REVERSED and REMANDED** to the County Board for remand to Assessor for revaluation consistent with this Decision and Order.

DATED this 20 day of March 2026.

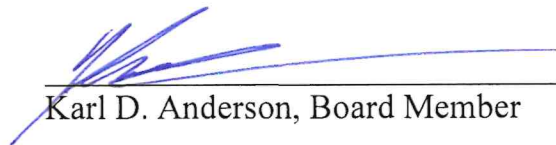
STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman



Martin L. Hardsocg, Vice-Chairman



Karl D. Anderson, Board Member

ATTEST:



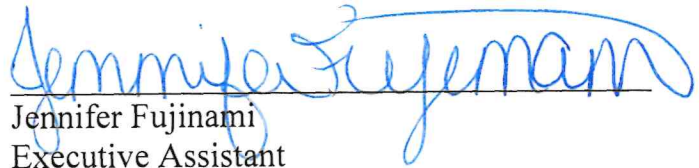
Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 20 day of March 2026, 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:

Philip Hall
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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 – Lincoln County
State Library