BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF	)	
NATRONA COUNTY ASSESSOR	)	**Docket No. 2026-01**
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) order reversing her tax valuation of Taxpayer's residential land. The order directly relates to a prior remand directive the State Board of Equalization (State Board or Board) issued in *In the Matter of the Appeal of Natrona County Assessor*, SBOE Docket 2025-01 (June 17, 2025) (hereinafter referred to as "*Natrona 2025-01*").

[¶ 2] In *Natrona 2025-01*, Taxpayer contested Assessor's valuation of her residential land in Casper, Wyoming. Taxpayer claimed that the Land Economic Area (LEA) Assessor formed to group properties for valuation purposes was improper and that Assessor had appraised other larger land parcels at lower values. Following a 2024 hearing, the County Board found the valuation improper and directed Assessor to revalue Taxpayer's property. Following Assessor's appeal to the State Board, we determined the County Board's order (2024 Order) omitted sufficient explanation and prevented our review. The State Board therefore remanded the matter to the County Board for a revised decision, requiring clarification of the factual and legal basis for the 2024 Order.

[¶ 3] Acting upon the remand, the County Board issued an "Order Following Natrona County Board of Equalization Tax Appeal Hearing Upon Reversal and Remand from the State Board of Equalization." (2025 Order). Assessor now appeals the 2025 Order to the

State Board, for which we have assigned a new docket number, SBOE Docket 2026-01 (hereinafter referred to as "*Natrona 2026-01*").

[¶ 4] Identical to the nature of the *Natrona 2025-01* appeal, Assessor asks the State Board to determine whether the County Board, in its 2025 Order, articulated sufficient findings to allow our appellate review, and whether the new order relies upon sufficient evidence or legal authority supporting its factual conclusions.

[¶ 5] The State Board, Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member Karl D. Anderson, considered the County Board record and the parties' briefs. Based on the revised decision, we determine the County Board's 2025 Order is arbitrary and capricious. We shall reverse.

ISSUES

[¶ 6] Assessor identifies three issues with the County Board's 2025 Order:

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 Opening Br., p. 3).

[¶ 7] Taxpayer identified no specific issue(s) but generally asserts: "Large lots should not be taxed less than smaller lots. They can be less per square foot but not less in total." (Taxpayer Opening Br., p. 1).

JURISDICTION

[¶ 8] 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 2025 Order, its final decision, on December 11, 2025. (R. 009). Assessor filed her appeal on January 6, 2026. (Notice of Appeal *Natrona 2026-01*). Accordingly, the appeal is timely, and we have jurisdiction.

PROCEEDINGS AND EVIDENCE BEFORE THE COUNTY BOARD

[¶ 9] The County Board's 2025 Order is innately linked to the State Board's directive in *Natrona 2025-01*. The complete and unchanged County Board administrative record of the prior *Natrona 2025-01* proceedings was incorporated and included in the County Board's record in the *Natrona 2026-01* appeal. The County Board did not take any additional evidence or testimony in its revised 2025 decision. Because of this interrelationship of records, we divide the findings between the two associated appeals.

A. <u>*Natrona 2025-01*</u>

[¶ 10] Taxpayer owns improved residential property located at 5940 Cedar, Casper, Wyoming. (*Natrona 2025-01:* R. 29). The property consists of a residence on .48 acres of land. (*Natrona 2025-01:* R. 30). Assessor assessed the land in 2024 at $131,880, and the residential improvements at $445,559. (*Natrona 2025-01:* R. 40). Asserting her land was "extraordinarily overvalued," Taxpayer appealed only the land value, arguing that Assessor appraised larger parcels of land at comparably lower values. (*Natrona 2025-01:* Notice of Appeal, R. 28; Hr'g rec. 1 at 00:22:00-00:23:00).

[¶ 11] The County Board conducted a contested case hearing on September 6, 2024. (*Natrona 2025-01:* 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) a calculation of how much each taxpayer consequently paid in tax. (*Natrona 2025-01:* Taxpayer Ex. at p. 5; *Natrona*

[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 . . .".

2025-01: 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. (*Natrona 2025-01:* Hr'g rec. 1 at 00:14:00-00:16:00).

[¶ 12] 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. (*Natrona 2025-01:* Taxpayer's Ex., p. 8; *Natrona 2025-01:* 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. *Id.* She agreed that Assessor valued her property similarly to other parcels in the LEA. (*Natrona 2025-01:* Hr'g rec. 2 at 00:03:30-00:05:30).

[¶ 13] The Assessor's Office placed Taxpayer's property in LEA 503Res02 and valued the property using 19 sales (from approximately 600 parcels in the LEA) that occurred in 2023. (*Natrona 2025-01:* Hr'g rec. 1 at 00:20:30-00:26:00; *Natrona 2025-01:* Hr'g rec. 2 at 00:06:00-00:12:00; *Natrona 2025-01:* 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. (*Natrona 2025-01:* Hr'g rec. 2 at 00:08:30-00:10:00; 00:50:00-00:54:00). Assessor'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. (*Natrona 2025-01:* 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.*

[¶ 14] 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.[2] (*Natrona 2025-01:* Hr'g rec. 2 at 00:06:00-00:08:00; 00:40:30-00:41:20;

[2] 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.

Assessor Ex. F002[3]). However, at the hearing, she did not explain the meaning of these terms.

[¶ 15] 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. (*Natrona 2025-01:* Taxpayer Ex. at p. 5; *Natrona 2025-01:* Hr'g rec. 2 at 00:15:00-00:40:00). In a congested exchange of narrative, argument[4], 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.*

[¶ 16] The same County Board member specifically questioned Assessor's reliance on statistical analytics, arguing that such had little to do with fair market value. (*Natrona 2025-01:* 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. *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.*

[¶ 17] On December 18, 2024, 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." (2024 County Board Decision, *Natrona 2025-01:* R. at 010). The

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[3] 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. (*Natrona 2025-01*: 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.

[4] 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." (*Natrona 2025-01*: Hr'g rec. 2 at 00:53:00-00:54:00).

"DOR" in the County Board's order referred to the Wyoming Department of Revenue. 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. (2024 County Board Decision, *Natrona 2025-01:* R. at 11). The County Board ordered Assessor to perform a new valuation and assessment. *Id.*

[¶ 18] Thereafter, Assessor timely appealed the County Board's 2024 Decision to the State Board. This Board, under Docket Number 2025-01, considered the administrative record and the parties' pleadings and briefs. On June 17, 2025, we reversed and remanded the 2024 Order because it "did not sufficiently set forth the basis of its decision." *In the Matter of the Appeal of Natrona County Assessor*, SBOE Docket 2025-01 (June 17, 2025), ¶24. The State Board further explained that "we don't know from the decision what the County Board believed Taxpayer's evidence proved or how Assessor failed." *Id. at* ¶22. Consequently, "[w]e must remand for a decision setting forth the County Board's factual and legal basis in support of its order requiring revaluation." *Id.* at ¶ 24.

B. <u>*Natrona 2026-01*</u>

[¶ 19] In response to the State Board remand, the County Board held a "reversal and remand hearing" to further discuss Taxpayer's concerns and the State Board's decision. (*Natrona 2026-01:* Hr'g rec.). Members of the County Board deliberated and discussed how they wished to craft a revised order. *Id.* The County Board received no new testimony or evidence. *Id.*

[¶ 20] Following a vote, the County Board issued a new order on December 11, 2025. (*Natrona 2026-01:* R 159). The 2025 Order is identical to the prior 2004 Order with the exception that it adds a section called "Findings of Facts and Conclusions of Law Upon Reversal and Remand from the State Board of Equalization." *Id.* Within that supplementary section, the County Board includes the following substantive passages in response to the State Board's remand directives:

- The two (2) property profiles in evidence show that the Taxpayer's property is the same as the property next-door; however, the next-door property is valued at $100,000.00 less than the Taxpayer's property.

- The two (2) properties are in different LEAs.

- If the two (2) properties were put on the market, they would sell for almost the same amount.[5]

[5] The 2025 Order fails to specifically cite the evidence in the record supporting the new conclusions. Nor does the order contain any further additional legal analysis related to these conclusions.

[¶ 21] Consistent with its prior 2024 Order, the County Board again reversed Assessor's assessment by "remand[ing] ... [the assessment] 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." (2025 County Board Decision, *Natrona 2026-01*). The County Board likewise 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. (2025 County Board Decision, *Natrona 2026-01*). The County Board ordered Assessor to perform a new valuation and assessment of Taxpayer's land. *Id.*

CONCLUSIONS OF LAW

A. <u>State Board's review function and burdens of proof</u>

[¶ 22] 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).

[¶ 23] "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 in the 2025 Order is arbitrary and capricious.

[¶ 24] Identical to the *Natrona 2025-01* appeal, Assessor asks the State Board to determine whether the County Board, in its 2025 Order, articulated sufficient evidence and legal authority to support its conclusions. Assessor again contends that the order has insufficient findings to allow our appellate review.

[¶ 25] In *Natrona 2025-01,* we found that:

> 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. (Citation omitted). 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.*

In the Matter of the Appeal of Natrona County Assessor, SBOE Docket 2025-01, ¶ 19.

[¶ 26] Additionally, in *Natrona 2025-01*, we suggested that "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

[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).

failed to conform, and why the County Board did not accept Assessor's explanation." *Id.* at ¶ 21.

[¶ 27] In response, the County Board identified additional aspects of evidence that persuaded it. (*Natrona 2026-01:* R 159); *Supra*, ¶ 20. Specifically, the County Board found that an unspecified "next-door" property was equivalent in value to Taxpayer's property (though valued by Assessor at $100,000 less than Taxpayer's land); that the two properties were in different LEAs; and that if the two properties "were put on the market, they would sell for almost the same amount." *Id.* Other than this, the County Board offered no factual or legal explanations as to why it deemed the valuation flawed or Assessor's use of LEA 503Res02 defective.

[¶ 28] Confusingly, the County Board relies on "two (2) property profiles" to demonstrate that the "next-door" property is the same as Taxpayer's land. However, there is no citation to specific property profiles in the record and no explanation as to why the County Board believes the unspecified "next-door" property was equivalent in value to Taxpayer's land. These conclusions are otherwise unsupported in the record and in the 2025 Order. During the evidentiary hearing in *Natrona 2025-01,* other than hand-written parcel calculations and valuation information for several nearby lots, Taxpayer did not provide other documents, reports, or professional testimony indicating a similarity of value or composition between her land and others.

[¶ 29] The comparisons also did not account for possible impacts related to statutory tax exemptions applied to the assessed value of other properties. (*Natrona 2025-01*: Hr'g rec. 2 at 00:38:30-00:40:00). Wyoming offers numerous residential property tax exemptions for qualified persons, including long-term homeowner and veterans' exemptions, among others. *See* Wyoming Statute § 39-11-105. Individualized use of these exemptions, by different situated taxpayers, must be considered in making direct tax comparisons between properties. The County Board did not address these potential exemption effects in its 2025 Order.

[¶ 30] Furthermore, the record is devoid of any support for the conclusion that if Taxpayer's land and the unspecified nearby property "were put on the market, they would sell for almost the same amount." *Supra* ¶ 20. We find that neither the 2025 Order, nor the administrative record, reveal sufficient evidence to support this broad conclusion. During the hearing in *Natrona 2025-01,* Taxpayer failed to offer credible reports or expert testimony demonstrating a similarity of market situations with adjacent properties. Therefore, we find there is insufficient evidence to support the cursory conclusion that Taxpayer's land would sell for the same amount as an adjacent property.

[¶ 31] The County Board also appears to rely wholly upon the physical proximity of these two presumed identical properties to conclude that Assessor incorrectly valued the property or improperly formed an LEA. However, Assessor's utilization of sales data from LEA 503Res02 to value Taxpayer's property is supported in the record. *Supra* ¶ 13. Assessor grouped city residential properties into three different acreage ranges. According to Assessor, the LEAs, including LEA 503Res02, were grouped similarly in character and proximity. (*Natrona 2025-01*: Hr'g rec. 2 at 00:09:24-00:09:29). Assessor also testified that the sales of larger properties fell into different LEAs with different locations and amenities. (*Natrona 2025-01*: Hr'g rec. 2 at 00:09:30-00:11:11). These LEAs covered parts of the same geographical area, but distinguished properties based on size.

[¶ 32] The 2025 Order relies, in part, upon the conclusion that Taxpayer's land and the unspecified nearby property are in different LEAs. *Supra* ¶ 20. Yet, the existence of different LEAs allows that there may be shared geographical boundaries between LEAs within the City of Casper. The mere fact that two adjacent properties are in different LEAs does not, in and of itself, indicate that a property's valuation is flawed or that an appraisal error occurred. Rather, Taxpayer must provide evidence that the contiguous LEAs are intrinsically flawed in some manner. Neither the 2025 Order itself, nor the administrative record, demonstrates that LEA 503Res02 is defective.

[¶ 33] This Board has previously determined that county boards of equalization, in the absence of sufficient statistical or land value evidence demonstrating assessor error, may not infringe on an assessor's discretion in the formation of LEAs. See *In the Matter of the Appeal of Fremont County Assessor*, SBOE Docket 2010-126 (September 9, 2011); *In the Matter of the Appeals of Anita Raye Klenier*, SBOE Docket 2021-77 and 2021-78 (November 22, 2021); and *In the Matter of the Appeal of Crook County Assessor*, SBOE Docket 2023-43 (February 16, 2024). *Also see* Wyo. Stat. Ann. § 39-13-102(d). In the current appeal, Taxpayer failed to provide sufficient evidence to overcome the presumption of the correctness of Assessor's valuation and LEA grouping. Taxpayer offered, without credible evidence, opinions and arguments of error. Similarly, the findings made by the County Board in its 2025 Order reflect unsubstantiated conclusions about the supposed equivalency of Taxpayer's land and her "next-door" neighbor's property. These alleged shortcomings are neither sufficiently supported nor adequately explained in the 2025 Order.

CONCLUSION

[¶ 34] The valuation of the Assessor was presumed valid, accurate, and correct. Taxpayer failed to present sufficient evidence to overcome the presumption of validity in favor of the appraised value. Taxpayer failed to present any evidence, other than opinion and argument, regarding Assessor's formation of the LEA in dispute. Likewise, the decision of the County Board was not supported by substantial evidence in the record. The County Board's 2025 Order was arbitrary and capricious, given the total evidence presented by Taxpayer and the County Board's interpretation of that evidence.

ORDER

[¶ 35] **IT IS, THEREFORE, ORDERED** that the decision of the Natrona County Board of Equalization rejecting Assessor's valuation of Taxpayer's property and remanding the matter back to Assessor for revaluation is **reversed**.

[¶ 36] **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 19 day of May 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 19 day of May 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:

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