

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF	)	
<b>MOUNTAIN CEMENT COMPANY</b> FROM	)	
A DECISION OF THE ALBANY COUNTY	)	Docket No. <b>2003-11</b>
BOARD OF EQUALIZATION -2002	)	
PROPERTY VALUATION	)	

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**DECISION AND ORDER**

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**APPEARANCES**

Lawrence J. Wolfe, and Michael D. Smith, Holland & Hart LLP, representing Mountain Cement Company, (Petitioner). Alan Poe, Holland & Hart LLP, represented Petitioner at the County Board of Equalization Hearing.

James P. Schermetzler, Deputy County and Prosecuting Attorney, Albany County, for Deborah J. Nagel-Smith, Albany County Assessor, (Assessor). Cal Rerucha, Albany County Attorney, represented the Assessor at the County Board of Equalization Hearing.

**DIGEST**

This is an appeal of a decision from the Albany County Board of Equalization (County Board). The State Board of Equalization (State Board), comprised of Roberta A. Coates, Chairman, Alan B. Minier, Vice-Chairman, Thomas R. Satterfield, Board Member, considered the hearing record and decision of the County Board, briefs filed pursuant to a Briefing Order (Locally Assessed Property), dated March 31, 2003, and oral arguments heard on May 30, 2003. The Petitioner appealed a decision of the County Board affirming the Albany County Assessor's corrected 2002 valuation of the real property and improvements of Mountain Cement Company, Laramie, Albany County, Wyoming. The Assessor determined the value of the subject property to be \$40,269,620.00. Petitioner asks the State Board to remand this case to the County Board with a directive that Petitioner's property and improvements be assessed at a value of \$28,640,403.00.

**PROCEEDINGS BEFORE THE COUNTY BOARD**

The County Board conducted a hearing on November 22, 2002, with Hearing Officer James Wolfe presiding. The Petitioner called four witnesses, Michael David Seaton, John S. Wittmayer, Leigh Anne Marchant and Rod Cumnickel. The Assessor called three witnesses, Deborah J. Smith, Cheri Anderle Frank and Robert Lehn. Two volumes of documents were admitted into the record.

The County Board's findings of fact focused on the appraisal process, and on the taxpayer's role in providing information necessary to prepare that appraisal. The Assessor had employed a registered professional appraiser to conduct an industrial appraisal of the Petitioner's property for the year ending December 31, 2001. The appraisal process commenced on October 23, 2001, with a prearranged site inspection. Petitioner expressed concerns about the accuracy of property listed in the prior year's appraisal, and expressed an intention to provide additions and deletions to correct the information in the prior appraisal. Petitioner submitted proposed corrections on March 1, 2002. After receiving the details of the resulting appraisal in late April, Petitioner filed an appeal which incorporated new corrections. The County Board concluded that the Petitioner had failed to provide a complete listing of its private property by the statutory deadline of March 1, and upheld the Assessor's valuation, which was based on the "best available information at the time."

## **JURISDICTION**

The State Board is required to "hear appeals from county boards of equalization." *Wyo. Stat. Ann. § 39-11-102.1(c)*. A timely appeal from the County Board decision was filed with the State Board. *Rules, Wyoming State Board of Equalization, Chapter 3, §2*.

## **STANDARD OF REVIEW**

When the State Board hears appeals from a county board, it acts as an intermediate level of appellate review. *Laramie County Board of Equalization v. Wyoming State Board of Equalization*, 915 P.2d 1184, 1188 (Wyo. 1996); *Union Pacific Railroad Company v. Wyoming State Board of Equalization*, 802 P.2d 856, 859 (Wyo. 1990). In its appellate capacity, the State Board treats the county board as the finder of fact. *Id.* In contrast, the State Board acts as the finder of fact when it hears contested cases on appeal from final decisions of the Wyoming Department of Revenue. *Wyo. Stat. Ann. § 39-11-102.1(c)*. This sharp distinction in roles is reflected in the State Board Rules governing the two different types of proceedings. *Compare Rules, Wyoming State Board of Equalization, Chapter 2 and Rules, Wyoming State Board of Equalization, Chapter 3*. Statutory language first adopted in 1995, when the Board of Equalization and the Department of Revenue were reorganized into separate entities, does not express the distinction between the State Board's appellate and de novo capacities with the same clarity as our long-standing Rules. *1995 Wyo. Sess. Laws, Chapter 209, Section 1, §39-1-304(a)*.

By rule, the State Board's standards for review of a county board's decision are nearly identical to the Wyoming Administrative Procedure Act standards which a district court must apply to hold unlawful and set aside agency action, findings of fact, and conclusions of law. *Wyo. Stat. Ann. §16-3-114(c)(ii), Rules, Wyoming State Board of Equalization, Chapter 3 §9*. However, unlike a district court, the Board will not rule on claims that a county board has acted "[c]ontrary to constitutional right, power, privilege or immunity." *Wyo. Stat. Ann. §16-1-114(c)(ii)(B)*. The State Board's review is limited to a determination of whether the county board 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, Wyoming State Board of Equalization, Chapter 3, § 9.*

Since the State Board Rules are patterned on the judicial review provision of the Wyoming Administrative Procedures Act, we look to precedent under *Wyo. Stat. Ann. §16-3-114(c)* for guidance. For example, we must apply this substantial evidence standard:

Our task is to examine the entire record to determine if substantial evidence exists to support the [county board's] findings. We will not substitute our judgment for that of the [county board] if [its] decision is supported by substantial evidence. Substantial evidence is relevant evidence which a reasonable mind might accept in support of the agency's conclusions.

*Clark v. State ex rel. Wyoming Workers' Safety and Compensation Division*, 934 P.2d 1269, 1272 (Wyo. 1997).

## **ISSUES**

The Petitioner initially identified five defects in the County Board's decision. [Petitioner's Notice of Appeal, pp. 2 & 3]. The Assessor's Brief condensed these to two. [Response Brief of Respondent Albany County Assessor, p. 5]. We have reorganized these to three issues.

A. Whether the value assigned is excessive because some items may be used for a different purpose than was intended or may not be present on the Petitioner's property? We find the County Board was not arbitrary and capricious and there was substantial evidence to support their conclusion. Petitioner presented evidence that the list it filed with the Assessor on March 1 was incorrect, however there is a statutory deadline for taxpayers to submit information to the Assessor. Thus the County Board was obligated to consider the information submitted on March 1 and not the information submitted later.

B. Whether the Assessor failed to fully and properly allow for a pollution control equipment exemption? We find the Petitioner failed to carry its burden of proof and the County Board was not arbitrary and capricious in accepting the Assessor's value.

C. Whether the County Board erred in upholding the Assessor's valuation as based on the "best information available"; and in not considering evidence presented at the hearing? Petitioner presented evidence that the list it filed with the Assessor on March 1 was incorrect, however there is a statutory deadline for taxpayers to submit information to the Assessor. Thus the County Board was obligated to consider the information submitted on March 1 and not the information submitted later.

We have organized our review of the County Board decision around these three issues.

## **FACTS PRESENTED TO THE COUNTY BOARD**

### **GENERAL INFORMATION:**

1. Petitioner, owns a cement plant located along U.S. Highway 287, south of Laramie, Albany County, Wyoming. [County Board Record, p. 147].
2. A hearing on the appeal was held by the County Board of Equalization on November 22, 2002. [Transcript pp. 412-692].
3. Petitioner filed the first appeal on May 23, 2002. [Assessor's Exhibit 28; Transcript, pp. 153-159]. This appeal was made before Petitioner had received the revised assessment for the 2002 tax year.
4. Petitioner appealed the Assessor's revised assessed valuation of May 23, 2002 to the County Board on June 20, 2002. The appeal referred to the value of the improvements and personal property and value of the pollution control exemption, but not the land. The June 7, 2002, letter from Mr. Cumnickel with fourteen pages of information with Petitioner's notations were attached to the appeal. [Assessor's Exhibit 33, p. 201; Transcript, p. 653].

### **PERSONAL PROPERTY INVENTORY**

5. The Assessor hired Thomas Y. Pickett & Company to identify, locate and appraise by on-site inspection the property of Petitioner and report the information to her. Thomas Y. Pickett & Co. was engaged by the State of Wyoming in 1986 to reappraise all industrial properties in the state. The values obtained in 1986 have been adjusted annually since that time, and so the 1986 information provided the foundation for all subsequent appraisals. The appraiser assigned to the project was Mr. Robert Lehn. Mr. Lehn has appraised industrial property extensively in the State of Wyoming. [Transcript pp. 608, 668].

6. Mr. Lehn and Cheri Anderle Frank, property tax appraiser for the Assessor, arranged a meeting with Petitioner. The purpose of the meeting was to review additions and deletions to the property listed in the prior year's appraisal and to make a field inspection of the plant, in preparation for the 2002 assessment. [Transcript, p. 628]. Ms. Leigh Anne Marchant, controller for Petitioner, Mr. Alan R. Poe, an attorney for Petitioner, Mr. Norm Gilbertson, Petitioner's plant manager, Mr. Lehn and Ms. Frank were present for the field inspection meeting. [Transcript p. 580].

7. At the meeting, Mr. Lehn specifically asked if there were any property additions or deletions. Mr. Lehn was shown an old disassembled kiln and one piece of machinery that they housed in a storage building. Ms. Marchant was concerned about items on the appraisal sheet from the 2001 report that did not match with Petitioner's fixed asset records. Ms. Marchant stated that Petitioner would review all of their records of property and submit additional deletions. [Transcript, pp. 632-633].

8. Mr. Lehn said his company, Thomas Y. Pickett, began to collect information on the personal property schedule of Petitioner's plant in 1986 when the owner was Portland Monolith Company. He explained the figures for calculated depreciation and physical obsolescence and other factors to arrive at a fair market value for the plant. [Transcript, p. 668].

9. Ms. Marchant testified how difficult it was for her to correlate Petitioner's fixed asset list with the list furnished by Thomas Y. Pickett & Company. She even hired an outside accountant to try to match up the two lists, without success. There proved to be very few items that she could readily match up and identify from Petitioner's records. [Transcript, p. 577].

10. Ms. Marchant submitted the Personal Property Inventory on March 1, 2002, to the Assessor. This document included three pages of additions and deletions, construction in progress, reclassifications, repair part inventory, estimated completion or dates placed in service, income and expense statements, and capital structure information, all based on the best information she had at the time. Although Ms. Marchant testified that it was difficult to correlate the list of Petitioner with the Thomas Y. Pickett & Company list we note the list she submitted on March 1 contained references to the control numbers assigned by Thomas Y. Pickett & Company on their list. [Assessor's Exhibit 21; Transcript, p. 563]. The Assessor accepted this information and adjusted the personal property list for the assessment. [Assessor's Exhibits 22, 23].

11. Ms. Marchant submitted the March 1 list based on the annual inventory adjustment she prepared for Petitioner's internal use. [Transcript, p. 668]. Petitioner did not ask for an extension of time to expand on the information that was submitted to the Assessor. [Transcript, p. 549].

12. Mr. Lehn submitted a report that valued the property of Petitioner at a fair market value of \$42,300,870 using Petitioner's March 1, 2002 list. Mr. Lehn did adjust his information with the information Petitioner provided on March 1 because the items Ms. Marchant changed were changed on Lehn's final recommendation. [Compare Assessor's Exhibits 21, 22, 23].

13. Mr. Lehn used the cost valuation method to value Petitioner's property. Using this method required Lehn to have the acquisition cost of each item and adjust that cost for all forms of depreciation to derive a value for each item. Using the cost method each item and its value is important because the final valuation is the same for all industrial items. When using the cost method it is therefore important to have reliable information provided for each item. Lehn did not use any other method to determine value so we can conclude the information for each item was important. [Transcript, pp. 668-672].

14. Mr. Lehn sent the list of items assessed, the value he assigned and the information about the amount he was recommending for exemption for pollution control to Petitioner for review on Friday, April 19, 2002. He asked for a response by Monday, April 22, 2002. From a review of the exhibits we cannot find that Petitioner responded to Mr. Lehn. [Assessor's Exhibit 22, p. 119].

15. The Petitioner argued that failure to meet statutory deadline of March 1 did not warrant the harsh penalty of not allowing adjustments in the final valuation for new lists that excluded other items. However, 2002 was not the first year that Thomas Y. Pickett had asked Petitioner for a list of any personal items that had been added or subtracted from their inventory. Mr. Robert Lehn testified that his company had been involved with the plant since 1986 and that year was the starting point for accumulating their assessment information. [Transcript, p.668].

16. The Assessor accepted Mr. Lehn's value for pollution control exemption and subtracted it from the fair market value of \$42,300,870 that Thomas Y. Pickett & Co. had given as the final appraised value. Adding the land value computed by the Assessor's office. The adjusted total value of Petitioner's property for the tax year 2002 was \$40,269,620. The Assessor issued an Assessment Notice for Petitioner's property on April 25, 2002. [Assessor's Exhibit 25, p.146 ]. Both Mrs. Frank and the Assessor testified that there had been computer problems when the assessment schedules were sent out on April 25, 2002. However the Assessor's office was not aware of any problem with Petitioner's assessment until Petitioner informed the Assessor that the assessed value given to them was for the previous tax year 2001 and not 2002. There was actually a two million dollar difference between the two years. The revised assessment was sent May 23, 2002. [Assessor's Exhibit 29, p. 160; Transcript, p. 643].

17. Petitioner sent a marked up copy of the Thomas Y. Pickett fourteen page 2002 appraisal received from Mr. Lehn on April 19th, to the Assessor's office on June 7, 2002. [Transcript, p. 653; Assessor's Exhibit 32, pp. 184-200]. This list contained personal property items that were marked with notations for approximately seventy line items. Examples of the notations were; "not here, probably not here, gone, no longer here, out of service, not in service, delete, no longer used, environmental, county road, private road, redone, raw mill, and converted to bag house." It is important to note that **none** of the items Petitioner complained about on the June 7 list was an issue on the March 1 list prepared by Petitioner. [Compare Assessor's Exhibits 21, 32].

18. Petitioner later amended its June 7 list to raise new items new lists were prepared in September, 2002. [Petitioner's Exhibit 10 (Mountain Cement Company Major Equipment List) and Petitioner's Exhibit 11 (Mountain Cement Company Building's Structure List); Transcript, pp. 459-462].

19. The County Board denied Petitioner's protest and affirmed the Assessor's corrected valuation of Petitioner's property using Wyo. Stat. Ann. §39-13-103(b)(v) as the basis for the decision. The County Board issued its decision on January 7, 2003. [County Board Record, p. 719].

20. Petitioner appealed to the State Board by Notice of Appeal filed February 5, 2003. [County Board Record pp. 720-725].

#### **POLLUTION CONTROL EQUIPMENT EXEMPTION:**

21. As the controller for Petitioner, Ms. Marchant was responsible for the paper work for the pollution control exemption. The statutory deadline for the return of the pollution control form is February 15. She asked and was granted an extension of ten days from February 14<sup>th</sup> to February 25<sup>th</sup>, 2002. [Assessor's Exhibit 21; Transcript, p. 596]. On February 25, 2002, Ms. Marchant requested additional time for turning in the pollution control forms. The reason given was because of Petitioner's recent changes in the environmental management position. The Assessor granted another ten day extension. [Assessor's Exhibits 19, p.79 and 20, p. 80]. The pollution control forms were submitted to the Assessor on March 1, 2002. [Transcript, p. 598].

22. With the information furnished by Petitioner on March 1, 2002, Mr. Lehn valued the pollution equipment exemption at \$2,147,950 and gave the information to the Assessor on April 23, 2002. [Assessor's Exhibit 24, p. 142]. By comparing the forms submitted by Petitioner and the schedule prepared by Lehn, it is obvious Lehn considered and acted upon the information submitted by Petitioner. [Assessor's Exhibit 24, pp.144-145]. Petitioner questions the amount of exemption assigned by Lehn but failed to present any evidence, either through cross-examination or by direct testimony, to attack the judgment of Lehn. The appeal of the pollution control exemption was rarely mentioned in the hearing transcript.

23. Petitioner's claim that the amount allowed for pollution control deduction was too low, is not supported by facts. Petitioner did not call any expert witnesses or other appraisers to contradict the Thomas Y. Pickett figures. The Assessor, through Thomas Y. Pickett, allowed a pollution control deduction based on percentage of use. The Petitioner did not present any information to the contrary and thus failed to carry its burden of proof. [Assessor's Exhibit 24; Transcript p. 661].

24. Based of the record before us, we conclude there is substantial evidence to support the decision of the County Board concerning pollution control equipment exemption. We decline to substitute our judgement of the facts for that of the County Board. We likewise conclude that the Petitioner did not overcome the presumption in favor of the Assessor's valuation of the pollution control equipment exemption.

### **DISCUSSION OF APPLICABLE LAW AND PETITIONER'S ISSUES**

25. Article 15, Section 11 of the Wyoming Constitution requires all property "be uniformly assessed for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation of taxation of all property, real and personal."

Early on, Justice Blume recognized a truth inherent in the area of property valuation: 'There is no such thing as absolute value. A stone cannot be other than a stone, but one man may give a different valuation to a piece of land than another.' *Bunten v. Rock Springs Grazing Ass'n*, 29 Wyo. 461, 475, 215 P. 244, 248 (1923). Accordingly, this court has consistently interpreted Wyo. Const. Art. 15, § 11 to require 'only a rational method [of appraisal], equally applied to all property which results in essential fairness.'

*Basin Electric Power Coop. v. Dept. of Revenue*, 970 P.2d 841, 857 (Wyo. 1998) quoting: *Holly Sugar Corp. v. State Board of Equalization*, 839 P.2d 959, 964 (Wyo. 1992).

26. Broken into its component parts, the constitutional standard requires (1) a rational method; (2) equally applied to all property; and (3) essential fairness. It is the burden of one challenging an assessment to prove by a preponderance of the evidence that at least one of these elements has not been fulfilled. *Basin Electric Power Corp.*, 970 P.2d at 852.

27. All property must be valued annually at fair market value. *Wyo. Stat. Ann.* §39-13-103(b)(ii). Further, all taxable property must be valued and assessed for taxation in the name of the owner of the property on January 1. *Wyo. Stat. Ann.* §39-13-103(b)(i)(A).

28. Fair market value is defined as:



The amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property, and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonably time.

*Wyo. Stat. Ann. § 39-11-101(a)(vi).*

29. The Department has promulgated rules prescribing the methods for valuing property. The acceptable methods include a cost approach. *Rules, Wyoming Department of Revenue, Chapter 9, § 6 (a), (b), (c), and (d).*

30. An Assessor's valuation is presumed valid, accurate, and correct. This presumption survives until overturned by credible evidence. *Teton Valley Ranch v. State Board of Equalization*, 735 P.2d 107, 113 (Wyo. 1987). A mere difference of opinion as to value is not sufficient to overcome the presumption. *J. Ray McDermott & Co. v. Hudson*, 370 P.2d 364, 370 (Wyo. 1962).

31. Wyoming Statute Annotated 39-13-103(b)(v) states:

...the county assessor or deputy assessor as provided by W.S. 39-13-102(a) shall obtain from each property owner or person having control of the taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by **March 1**, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15 . . . (Emphasis added)

Although there were extensions granted to Petitioner to allow the late submission of a listing of pollution control equipment exemption, there were no extensions requested by the Petitioner for submission of personal property listing. In fact, on March 1 Petitioner submitted a list of equipment that was deleted from the Assessor's list. The Petitioner provided no more information about personal property until it filed an appeal.

32. It is important to understand the time constraints outlined in Wyo. Stat. Ann. §39-13-103 and their interaction.

(A) All property is valued as of January 1<sup>st</sup>. *Wyo. Stat. Ann. §39-13-103(b)(i)(A).*

(B) Wyoming Statute §39-13-103(b)(v) provides:

the county assessor shall obtain from each property owner... a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by **March 1**, assessment of personal property from the best information available . . . (Emphasis added).

This statement is to be submitted under oath.

(C) Appraisals should be complete to produce assessment schedules before the **fourth Monday in April**. *Wyo. Stat. Ann. §39-13-103(b)(vii)*. From the assessments schedules the assessor produces an abstract for acceptance by the county board of equalization and the State Board of Equalization.

(D) Abstracts are due to the State of Wyoming Board of Equalization on **June first**. *Wyo. Stat. Ann. §39-13-102(e)*. From the abstract information mill levies are set on the **first Monday in August** and after those have been certified the tax rolls and tax bills can be prepared. *Wyo. Stat. Ann. §39-13-102(g)*.

This Assessor reviews property with the owner in October of each year.

33. Although the statutory burden to report is framed in terms of all property owners, statutory exemptions limit the practical effect of the obligation. For example, the statute generally exempts personal property held for personal or family use from taxation. *Wyo. Stat. Ann. §39-11-105(a)(xi)*.

34. Each of the issues raised by the Petitioner turn on the question of whether or not there is substantial evidence in the record that reasonably supports the County Board decision. In determining whether or not there is substantial evidence in the record, the State Board will not substitute its judgment for findings reasonably supported by evidence in the County Board record. *Laramie County Board of Equalization*, 915 P.2d at 1188-1189; *Holly Sugar Corp. v. Wyoming State Board of Equalization*, 839 P.2d 959, (Wyo. 1992); *Amax Coal v. State Board of Equalization*, 819 P.2d 825 (Wyo. 1991); *Sage Club, Inc. Employment Sec. Comm'n.*, 601 P.2d 1306, 1310 (Wyo. 1979). While substantial evidence may be less than the weight of the evidence, it cannot be clearly contrary to the overwhelming weight of the evidence. The Wyoming Supreme Court has stated, “[s]ubstantial evidence is a term of art best described as relevant evidence that a reasonable mind can accept as adequate support for an agency’s conclusion.” *Sidwell v. State Workers’ Compensation Div.*, 977 P.2d 60, 63 (Wyo. 1999).

35. The party challenging sufficiency of evidence has the burden of demonstrating the agency's decision is not supported by substantial evidence. *Laramie County Board of Equalization*, 915 P.2d at 1184, 1188 (Wyo. 1996).

36. There is substantial evidence to support the Assessor's determination of the pollution control exemption, and Petitioner has failed to carry its burden of proof to show that the Assessor's determination was incorrect. In fact, Petitioner failed to present information about the value of pollution control equipment either through direct evidence or inference.

37. Wyoming Statute Annotated §39-13-103(b)(v) uses the word "shall" for the deadline of March 1 to obtain a listing of personal property. "Shall" is mandatory and therefore the deadline demands compliance. There are no exceptions. *Bellamy v. Bellamy*, 949 P.2d 875 (Wyo. 1997); *Russell v. State ex rel. Wyoming Workers' Safety and Compensation Division*, 944 P.2d 1151 (Wyo. 1991); and *State by and Through Department of Family Services v. Jennings*, 818 P.2d 1149 (Wyo. 1991). It is mandatory that a list of personal property be provided to the Assessor, a list after the deadline does not meet the requirements of the statute. The Assessor utilized all the information Petitioner submitted on or before the deadline of March 1. There is substantial evidence that all the items appealed by Petitioner were items that were not contested on March 1. The County Board was justified in enforcing a mandatory deadline and not considering new items not raised by March 1.

38. Petitioner failed to carry its burden to demonstrate that the Assessor's valuation was not reached by a rational method of appraisal, equally applied to all like industrial property which resulted in essential fairness and reasonable estimate of the fair market value of the subject property.

39. Based on the record before us, we conclude there is substantial evidence to support the decision of the County Board. We decline to substitute our judgement of the facts for that of the County Board. We likewise conclude that on all points, the Petitioner did not overcome the presumption in favor of the Assessor's valuation.

40. The decision of the County Board affirming the Assessor's corrected value of the Petitioner's property was supported by substantial evidence, was in accordance with procedures required by law, and was neither arbitrary, capricious nor inconsistent with law.

### **ORDER**

**IT IS THEREFORE HEREBY ORDERED** that the Albany County Board of Equalization Order denying the Petitioner's protest and affirming the 2002 assessment of Petitioner's property located at along U. S. Highway 287 south of Laramie in Albany County, Wyoming is **affirmed**.

**Pursuant to Wyo. Stat. Ann. § 16-3-114 and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in at the appropriate district court by filing a petition for review within 30 days of the date of this decision.**

Dated this 29<sup>th</sup> day of October, 2003

**STATE BOARD OF EQUALIZATION**

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Roberta A. Coates, Chairman

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Alan B. Minier, Vice-Chairman

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Thomas R. Satterfield, Board Member

**ATTEST:**

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Wendy J. Soto, Executive Secretary

