

**CROOK COUNTY
BOARD OF EQUALIZATION**

Tuesday, September 12, 2017

At 9:00 o'clock a.m. the Crook County Board of Equalization held a meeting to discuss and take action on Appeals. Present were Kelly B. Dennis, Chairman, Jeanne A. Whalen, Vice-Chairwoman, Steve J. Stahla, Member and Linda Fritz, County Clerk.

Also present were Theresa Curren, County Assessor, Joe Baron, County Attorney, Cindy Pfingston, Court Reporter and Jim Peck, Hearing Officer.

The Pledge of Allegiance was recited to the flag.

9:06 o'clock a.m. The Board received the requested information on Appeal No. 2017-04 Buffalo Jump Realty. Property ID#53603110100100. Present was Marylee Bell. Joe Baron, County Attorney asked that this Appeal be combined with Appeal No. 2017-06 DKS LLC Property ID#52600730300200 and Appeal No. 2017-23 Marylee Bell Property ID#53603220300300. There were no objections. Mrs. Bell gave an opening statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave an opening statement. Mrs. Bell called Mrs. Curren, County Assessor, as her first witness. Mrs. Curren was sworn in as a witness. Mrs. Bell examined the witness. Mrs. Bell had no further witnesses. Joe Baron, County Attorney, cross-examined the witness. All exhibits were accepted into the record. Members of the Board had questions of Mrs. Curren and Mrs. Bell. Mrs. Bell was sworn in as a witness. The hearing recessed at 10:25 a.m. for a 5 minute break. Went back into session at 10:30 a.m. Mrs. Bell gave her closing statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave a closing statement. Mr. Peck instructed both parties to submit findings of facts and conclusions of law by September 29, 2017 to the County Clerk. The hearing adjourned at 10:50 o'clock a.m.

11:00 o'clock a.m. The Board received the requested information on Appeal No. 2017-05 Dale and Marylee Bell. Property ID#53602930003000. Present was Marylee Bell. Mrs. Bell withdrew her appeal. There was no objection and the withdrawal was accepted. The hearing adjourned at 11:03 o'clock a.m.

11:04 o'clock a.m. The Board received the requested information on Appeal No. 2017-24 Dale and Marylee Bell. Property ID#52600740400400. Present was Marylee Bell. Mrs. Bell gave an opening statement. Joe Baron, County Attorney, on behalf of the County Assessor, reserved his opening statement. Marylee Bell was sworn in and gave testimony. Mrs. Bell presented Bell Exhibits 3 & 4. It was determined that Exhibit 4 had been mislabeled as Exhibit 2. Joe Baron objected to Exhibits 3 & 4 as they are hearsay statements. The exhibits were not admitted. Mrs. Bell continued her testimony. Mrs. Curren was called as a witness and sworn in. Mr. Baron cross-examined Mrs. Bell. Mr. Baron asked that judicial notice be taken regarding evidence in prior hearings. There were no objections. Mrs. Bell examined the witness. Mr. Peck discussed the prior appeals

and the evidence that had been submitted. Commissioner Stahla requested to see the prior settlement agreement. Mrs. Bell continued her examination of the witness. Mrs. Bell presented additional evidence. Mr. Baron objected. The evidence was not admitted. Mr. Baron examined the witness. Assessor Exhibit C was accepted into the record. Mrs. Bell reexamined the witness. The Board examined the witness. Bell Exhibit 15 (a prior settlement agreement) was admitted into evidence. Mrs. Bell gave her closing statement. Joe Baron, County Attorney, on the behalf of the County Assessor gave a closing statement. Mr. Peck instructed both parties to submit findings of facts and conclusions of law by September 29, 2017 to the County Clerk. The hearing adjourned at 12:24 o'clock p.m.

Adjourned for lunch at 12:25 o'clock p.m.

1:04 o'clock p.m. The Board received the requested information on Appeal No. 2017-08 Edward H. & Carolyn A. Mosher. Property ID#53612420000600. Present was Ed Mosher. Mr. Mosher gave an opening statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave an opening statement. Mr. Mosher was sworn in and gave testimony. The hearing recessed at 2:35 o'clock p.m. Back into session at 2:55 o'clock p.m. Discussion was held on documentation that Mr. Mosher requested to admit. The documents were taken under advisement. Mr. Mosher continued his testimony. Mosher Exhibits 1, 2, 3, 4 & 5 were admitted into the record. Mosher Exhibits 6 & 7 were admitted into the record. Mosher Exhibit 8 was admitted into the record. Mr. Baron examined the witness. Petitioner's Exhibit B-1 (also known as Petitioner Exhibit R15) was admitted into the record as Mosher 9. Mr. Mosher moved to admit Petitioner Exhibits F4 through F24. Mr. Baron objected. Discussion was held. Petitioner Exhibits F3 through F24 were admitted into the record as Mosher 10. Mr. Mosher moved to admit Petitioner Exhibit P-1 into the record. Mr. Baron objected as it is already contained in the Assessors' Exhibits. The exhibit was not admitted into the record. Mr. Mosher moved to admit Petitioner Exhibits Q1 through Q21 and with no objection it were admitted as Mosher 11. Mr. Mosher withdrew Petitioner Exhibits M1 through M44. Mr. Mosher moved to admit Petitioner Exhibit I-1 through I-29. Mr. Baron objected. The exhibits were not admitted into the record. Mr. Mosher moved to admit Petitioner Exhibits R1 through R15. Mr. Baron objected. The exhibits were not admitted into the record. Mr. Mosher moved to admit Petitioner Exhibits C2 through C11. There were no objections and were admitted into the record as Mosher 12. Mr. Mosher moved for Petitioner Exhibit C1 to be admitted. Mr. Baron objected. The exhibit was not admitted into the record. The hearing recessed at 4:45 o'clock p.m. Back in session at 4:54 o'clock p.m. Mr. Mosher moved to admit Petitioner Exhibits G1 through G10. There was no objection to G1 and it was admitted into the record as Mosher 13. After discussing the other exhibits, G2 through G10, G2 was not admitted, G3, G4, G6 and G10 were withdrawn by Mr. Mosher, G5 was admitted as Mosher 14, G7 was admitted as Mosher 15 and G8 was admitted as Mosher 16. Mr. Baron objected to G9 and Mr. Mosher withdrew the exhibit. Mr. Mosher moved to admit Petitioner Exhibit F1 and F25-F31. Mr. Baron objected and Mr. Mosher withdrew the exhibits. Mr. Mosher moved to admit Petitioner Exhibit F32. There were no objections and it was admitted into the record as Mosher 17. Mr. Baron continued his cross examination. Mr. Baron moved to accept Mr.

Mosher's diagram as Stipulated Exhibit 1. Both parties stipulated. The hearing adjourned at 5:15 o'clock p.m. and was continued until 10:00 a.m. on September 13, 2017.

At 5:18 o'clock p.m., the Board called Tyler Lindholm regarding his request to continue his hearing to another date. After discussion, the Board agreed to continue the hearing for Appeal No. 2017-16 Tyler Lindholm. Property ID#49640330006100 until 9:00 o'clock a.m. on September 13, 2017.

The meeting adjourned at 5:26 o'clock p.m.

Kelly B. Dennis, Chairman

Jeanne A. Whalen, Vice-Chairwoman

Steve J. Stahla, Member

Attest: _____
Linda Fritz, County Clerk