

## IDAHO STATE TAX COMMISSION

11321 Chinden Blvd., Building 2  
Coral Conference Room  
(208) 334-7500

### APPEALS RESOLUTION MEETING

December 10, 2025

This meeting was set to render a final resolution for the appeals dockets indicated. These dockets were heard and discussed in accordance with Idaho Open Meeting Law.

Each individual appellant had an opportunity to provide information related to their case, including an informal hearing if requested.

The Appeals Resolution Meeting convened at 10:00 a.m. In attendance were Chairman Jeff McCray, Commissioner Jared Zwuygart, Commissioner Janet Moyle, Commissioner Paul Woods, Robert Foster, Jim Rice, Zach Wilson, Rebecca Danley, Jessica Pilot, Lisa Palmer, Misti Alvarez, Zach Haynes, Steve Wargo, Meredith Hodgson, Greg Hiatt, and Don Curtis.

To protect the confidentiality of taxpayer's tax and personal information, the Commission will not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission will not allow public comment at this meeting.

#### **Business Requiring Vote of the Commission**

Each Commissioner has had the opportunity to review the file for each docket on the agenda and ask questions of appeals staff prior to this meeting. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

**Action Item:** Approve November 5, 2025 Minutes

Janet Moyle

Commissioner Zwuygart moved to approve the minutes of the Appeals Resolution Meeting held on November 5, 2025. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held November 5, 2025 were approved.

Attorney Jim Rice reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

**a. Action Item:** 1-081-512-960

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 1-081-512-960. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item:** 0-692-737-024

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 0-692-737-024. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**c. Action Item:** 0-894-981-120

Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the modified Notice and update interest for Docket Number 0-894-981-120. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**d. Action Item:** 0-815-338-496

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to modify the Notice and update interest for Docket Number 0-815-338-496. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item:** 1-074-942-976

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 1-074-942-976. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item:** 1-508-676-608A

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to amend the original decision for Docket Number 1-508-676-608A. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**g. Action Item:** 1-020-466-176

Jared Zwygart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the modified Notice and update interest for Docket Number 1-020-466-176. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

**h. Action Item:** 0-501-371-904

Paul Woods

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice for Docket Number 0-501-371-904. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

**i. Action Item: 1-077-302-272**

Jeff McCray

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice and update interest for Docket Number 1-077-302-272. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.