

### MINUTES

#### **METROPOLITAN BOARD OF EQUALIZATION**

#### Monday, August 21, 2017

#### 10:00 A.M. & 1:00 PM

# Property Assessor's Office, Howard Office Building, 2<sup>nd</sup> Floor, 700 2nd Avenue South, Suite 210

- I. Call To Order
- II. Roll Call

Members present included: Ms. Mara Thompson, Ms. Lyn Brandmeir, and Mr. Derrick Starks, Beth Heathcock, Pam Ishie Williams and Herman Ruben with the Property Assessor's office were also present.

- III. Review and Approval of Minutes from Friday August 18, 2017, approved by Mara Thompson, second by Lyn Brandmeir, unanimously approved.
- IV. New Business

Appeals:

9:00 AM

Century Management Group, LLC William Larry Bryant appearing Parcel ID 081 10 0A 001.00 2200 A Buchanan St, Nashville TN 37208

Motion to Change the Total Value to \$173,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value of \$50,000 and Improvement Value reduced to \$123,000.

Century Management Group, LLC William Larry Bryant appearing Parcel ID 081 10 0A 002.00 2200 B Buchanan St, Nashville TN 37208

Motion to Change the Total Value to \$183,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value of \$50,000 and Improvement Value reduced to \$133,000.

Century Management Group, LLC William Larry Bryant appearing Parcel ID 081 10 0A 003.00 2200 C Buchanan St, Nashville TN 37208

Motion to Change the Total Value to \$183,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value of \$50,000 and Improvement Value reduced to \$133,000.

Century Management Group, LLC William Larry Bryant appearing Parcel ID 081 10 0A 004.00 2200 D Buchanan St, Nashville TN 37208

Motion to Change the Total Value to \$183,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value of \$50,000 and Improvement Value reduced to \$133,000.

Century Management Group, LLC William Larry Bryant appearing Parcel ID 081 10 0A 005.00 2200 E Buchanan St, Nashville TN 37208

Motion to Change the Total Value to \$183,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value of \$50,000 and Improvement Value reduced to \$133,000.

Century Management Group, LLC William Larry Bryant appearing Parcel ID 081 10 0A 006.00 2200 F Buchanan St, Nashville TN 37208

Motion to Change the Total Value to \$183,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value of \$50,000 and Improvement Value reduced to \$133,000.

#### 10:45 AM

Thomas Oswald Helton Barry Helton appearing Parcel ID 105 10 0 176.00 805 Wedgewood Ave, Nashville TN 37203

Motion to Change the Total Value to \$500,000, by Mara Thompson, second by Lyn Brandmeir, unanimously approved. Land Value reduced to \$486,900 and Improvement Value of \$13,100.

Appeals:

1:00 PM

Members present included: Ms. Lyn Brandmeir, Dr. John Flanagan, and Ms. Jacqueline Kelly, Beth Heathcock, Pam Ishie Williams and Herman Ruben with the Property Assessor's office were also present.

As both the Chair and Vice Chair were not present for the 1:00 PM docket, the MBOE appointed Lyn Brandmeir, Temporary Chair, and Motion by John Flanagan, second by Jacqueline Kelly, unanimously approved.

1:00 PM

Cole & Garrett, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 018 16 0 185.00 0 Myers St, Goodlettsville TN 37072

Motion to No Change the Total Value of \$61,900, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$44,000 and Improvement Value of \$17,900.

Cole & Garrett, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 018 16 0 186.00 0 N Main St, Goodlettsville TN 37072

Motion to No Change the Total Value of \$22,900, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$18,800 and Improvement Value of \$4,100.

Cole & Garrett, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 018 16 0 189.00 131 N Main St, Goodlettsville TN 37072

Motion to No Change the Total Value of \$848,800, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$510,500 and Improvement Value of \$338,300.

Cole & Garrett, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 019 13 0 036.00 0 Myers St, Goodlettsville TN 37072

Motion to No Change the Total Land Value of \$36,000, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$36,000.

Forest Lawn Memorial Gardens Nash, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 033 00 0 122.00 0 Dickerson Pike, Goodlettsville TN 37072

Motion to No Change the Total Land Value of \$424,300, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$424,300.

Forest Lawn Memorial Gardens Nash, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 033 00 0 156.00 1150 Dickerson Pike, Goodlettsville TN 37072

Motion to No Change the Total Value of \$421,700, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$40,800 and Improvement Value of \$380,900.

Giraffe Properties, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 034 02 0 074.00 1800 Gallatin Pike, Madison TN 37115

Motion to No Change the Total Value of \$5,286,700, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$3,126,800 and Improvement Value of \$2,159,900.

National Heritage of Tenn. Inc Ryley Brown with Tax Recourse, LLC appearing Parcel ID 064 00 0 032.00 535 Shute Ln, Old Hickory TN 37138

Motion to No Change the Total Value of \$1,837,100, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,152,400 and Improvement Value of \$684,700.

Capital Invest, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 071 02 0 005.00 2428 Brick Church Pike, Nashville TN 37207

Motion to No Change the Total Land Value of \$253,500, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$253,500.

Fresh Capital Acquisitions, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 082 09 0 218.00 1300 3<sup>rd</sup> Ave N, Nashville TN 37208

At the request of the appellant, this appeal is withdrawn.

Germantown Market, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 082 09 0 411.00 1116 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total Value of \$307,200, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$297,400 and Improvement Value of \$9,800.

Germantown Market, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 082 09 0 412.00 1118 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total Value of \$323,500, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$318,600 and Improvement Value of \$4,900.

Germantown Market, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 082 09 0 413.00 1120 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total Value of \$2,224,500, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$354,000 and Improvement Value of \$1,870,500.

Margaret Ann Warner Ryley Brown with Tax Recourse, LLC appearing Parcel ID 083 01 0 274.00 1044 Petway Ave, Nashville TN 37206

At the request of the appellant, this appeal is withdrawn.

Margaret Ann Warner Ryley Brown with Tax Recourse, LLC appearing Parcel ID 083 01 0 275.00 1046 Petway Ave, Nashville TN 37206

At the request of the appellant, this appeal is withdrawn.

Margaret Ann Warner Ryley Brown with Tax Recourse, LLC appearing Parcel ID 083 05 0 018.00 1049 Seymour Ave, Nashville TN 37206

At the request of the appellant, this appeal is withdrawn.

Margaret Ann Warner Ryley Brown with Tax Recourse, LLC appearing Parcel ID 083 05 0 020.00 904 Gallatin Ave, Nashville TN 37206

Motion to No Change the Total Value of \$608,100, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$380,100 and Improvement Value of \$228,000.

Nashville Real Properties, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 092 16 0E 179.00 900 20th Ave S #1601, Nashville TN 37212

Motion to No Change the Total Value of \$1,013,000, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$84,000 and Improvement Value of \$929,000.

Rutledge Place, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 093 10 0 437.00 410 4th Ave S, Nashville TN 37201

Motion to Change the Total Value to \$6,531,400, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$2,700,000 and Improvement Value reduced to \$3,831,400.

Rutledge Place, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 093 10 0 438.00 406 4th Ave S, Nashville TN 37201

Motion to No Change the Total Land Value of \$936,000, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$936,000.

Peabody, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 093 11 0 021.00 94 Peabody St, Nashville TN 37210

Motion to Change the Total Land Value to \$1,960,200, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value reduced to \$1,960,200.

631 Second & Elm, LLC Ryley Brown with Tax Recourse, LLC appearing Parcel ID 093 11 0 158.00 631 2<sup>nd</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$3,103,600, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,120,500 and Improvement Value of \$1,983,100.

Roesch-Patton Funeral Home, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 096 13 0 166.00 429 Donelson Pike, Nashville TN 37214

Motion to Change the Total Value to \$1,050,800, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value reduced to \$700,000 and Improvement Value of \$350,800.

Marshall-Donnelly-Combs Funeral Director Ryley Brown with Tax Recourse, LLC appearing Parcel ID 104 03 0 015.00 201 25<sup>th</sup> Ave N, Nashville TN 37203

Motion to Change the Total Value to \$1,949,300, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$1,742,400 and Improvement Value of \$206,900.

Nashville Historic Cemetery Assn, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 106 00 0 004.00 1101 Lebanon Pike, Nashville TN 37210

Motion to No Change the Total Value of \$22,472,200, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$20,750,100 and Improvement Value of \$1,722,100.

Woodlawn Memorial Park, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 118 07 0 194.00 690 Thompson Ln, Nashville TN 37204

Motion to No Change the Total Land Value of \$9,808,500, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$9,808,500.

Woodlawn Memorial Park, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 118 07 0 219.00 2700 Bransford Ave, Nashville TN 37204

Motion to No Change the Total Land Value of \$763,200, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$763,200.

SCI Tennessee Funeral Services Ryley Brown with Tax Recourse, LLC appearing Parcel ID 118 08 0 001.00 652 Thompson Ln, Nashville TN 37204

Motion to No Change the Total Land Value of \$6,941,000, by John Flanagan, second by Jacqueline Kelly, unanimously approved. Land Value of \$6,941,000.

Woodlawn Memorial Park, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 118 08 0 002.00 660 Thompson Ln, Nashville TN 37204

Motion to Change the Total Value to \$4,144,100, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$752,700 and Improvement Value reduced to 3,391,400.

SCI Tennessee Funeral Services Ryley Brown with Tax Recourse, LLC appearing Parcel ID 118 08 0 256.00 2509 Felts Ave, Nashville TN 37204

Motion to Change the Total Value to \$976,900, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value reduced to \$467,600 and Improvement Value of \$509,300.

Woodlawn Memorial Park, Inc. Ryley Brown with Tax Recourse, LLC appearing Parcel ID 118 12 0 041.01 689 Thompson Ln, Nashville TN 37204

Motion to No Change the Total Land Value of \$5,374,500, by Jacqueline Kelly, second by John Flanagan, unanimously approved. Land Value of \$5,374,500.

## V. Adjournment

Motion to adjourn by John Flanagan, second by Jacqueline Kelly, unanimously approved.

Meeting adjourned 4:52 P.M.

ATTEST:

APPROVED: