



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

**Monday October 11, 2021**

**8:30 AM & 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. Sharon Emerson, Ms. Deb Dawson, and Ms. Sharilyn Pettus. Also present were Herman Ruben, Pam Williams Ishie, and Wes Thomas, with the Office of the Property Assessor.

III. Review and Approval of Minutes: Approval of Minutes from the October 1, 2021 meeting, Motion by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

IV. New Business: Due to the Chair and Vice Chair not present in today's meeting, the MBOE elected Deb Dawson as Temporary Chair; Motion by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

V. Appeals:

\*\*There were appeals scheduled for 1 Tax Representative, Russell Paine, for October 11, 2021 (8:30 AM and 1:00 PM), and October 12, 2021 (8:30 AM -the first five (5) parcels. All of these appeals were heard on October 11 at 1:00 PM.

8:30 AM

Jeffrey E. Powell & Anna T. Powell  
Parcel ID 130 03 0 114.00  
609 Westview Ave, Nashville TN 37205

Appeal continued to a later date to be determined.

8:45 AM

John H. Tunstall, Jr.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 026 00 0 122.00  
2104 Gallatin Pike, Madison TN 37115

Motion to No Change the Total Value of \$2,192,800, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$648,000 and Improvement Value of \$1,544,800.

Gordon R. Womack, ET UX.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 091 15 0 006.00  
5320 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Value of \$2,659,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$2,565,000 and Improvement Value of \$94,000.

Anilkumar & Jyotiben Patel  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 092 08 0 302.00  
1501 Charlotte Ave, Nashville TN 37203

At the request of the appellant, this appeal is hereby withdrawn.

WSL-Philips Plaza, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 093 02 3 188.00  
414 Union St, Nashville TN 37219

Motion to No Change the Total Value of \$111,500,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$12,823,300 and Improvement Value of \$98,676,700.

CCP Property Owner Nashville I, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 095 16 0 039.00  
2630 Elm Hill Pike, Nashville TN 37214

Motion to No Change the Total Value of \$10,708,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$2,885,400 and Improvement Value of \$7,822,600.

1102 Building, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 104 04 0 144.00  
1102 17<sup>th</sup> Ave S, Nashville TN 37212

Motion to Continue to allow the Assessor's Office to complete a Field Review, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

Branford Properties of Tennessee, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 105 10 0 180.00  
2011 8<sup>th</sup> Ave S, Nashville TN 37204

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

CCP Property Owner Nashville, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 107 00 0 000.00 002  
404 BNA Drive, Nashville TN 37217

Motion to Change the Total Value to \$43,500,000, by Sharilyn Pettus, second by Sharon Emerson, unanimously approved. Land Value of \$4,642,100 and Improvement Value reduced to \$38,857,900.

Metropolitan Nashville Airport Authority  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 107 00 0 117.00  
402 BNA Drive, Nashville TN 37217

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

CCP Property Owner Nashville I, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 107 00 0 127.00  
51 Century Blvd, Nashville TN 37214

Motion to No Change the Total Value of \$8,301,300, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$1,589,900 and Improvement Value of \$6,711,400.

American Builders & Contractors Supply Co., Inc.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 107 01 0 013.00  
1818 Elm Hill Pike, Nashville TN 37210

Motion to No Change the Total Value of \$4,851,700, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$1,188,000 and Improvement Value of \$3,663,700.

Papa John's USA, Inc.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 142 00 0 346.00  
251 Old Hickory Blvd, Nashville TN 37221

Motion to No Change the Total Value of \$1,447,300, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$621,600 and Improvement Value of \$825,700.

Burger King Corp.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 163 00 0 247.00  
5300 Hickory Hollow Pkwy, Antioch TN 37013

Motion to No Change the Total Value of \$2,132,500, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$725,300 and Improvement Value of \$1,407,200.

Sackor, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 164 00 0 315.00  
3550 Murfreesboro Pike, Antioch TN 37013

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

IDB  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 174 00 0 176.00  
5846 Crossings Blvd, Antioch TN 37013

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

Dollar General Corporation  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 026 00 0 129.00  
100 Mission Ridge, Goodlettsville TN 37072

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

Tennessee Processing Center, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 060 13 0 217.00  
420 Woodfolk Ave, Nashville TN 37207

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

Third Generation, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 080 00 0 037.00  
1604 County Hospital Rd, Nashville TN 37218

Motion to No Change the Total Value of \$8,576,900, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$1,227,200 and Improvement Value of \$7,349,700.

PSI Atlantic Nashville TN #4, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 082 09 0 458.00  
121 Madison St, Nashville TN 37208

Motion to Continue to allow the Assessor's Office to complete a Field Review, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

Bradshaw Properties, L.L.C.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 082 13 0 358.00  
921 2<sup>nd</sup> Ave N, Nashville TN 37201

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

LMV M Tower Holdings, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 092 16 0 438.00  
818 19<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$119,700,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$12,774,400 and Improvement Value reduced to \$106,925,600.

Third Generation, LLC & Killer, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 094 06 0 003.00  
1040 Visco Dr, Nashville TN 37210

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

Killer, LLC and Third Generation, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 094 06 0 004.00  
1100 Visco Dr, Nashville TN 37210

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

D.I.G.-Nashville, L.L.C.  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 095 13 0 027.00  
1890 Elm Tree Dr, Nashville TN 37210

Motion to No Change the Total Value of \$3,825,700, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$495,000 and Improvement Value of \$3,330,700.

Nashville West, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 102 00 0 090.00  
6622 Charlotte Pike, Nashville TN 37209

Motion to Change the Total Value to \$20,000,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$7,592,700 and Improvement Value reduced to \$12,407,300.

Nashville West, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 102 00 0 093.00  
6806 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total Value of \$38,634,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$10,532,600 and Improvement Value of \$28,101,400.

Nashville West, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 102 00 0 094.00  
6716 Charlotte Pike, Nashville TN 37209

Motion to Continue to allow the Assessor's Office to complete a Field Review, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

IMT Capital IV Eight South, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 118 02 0 296.00 001  
0 Elliott Ave, Nashville TN 37204

Motion to No Change the Total Value of \$39,703,200, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$5,775,000 and Improvement Value of \$33,928,200.

IMT Capital IV Eight South, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 118 02 0 296.00 002  
0 Elliott Ave, Nashville TN 37204

Motion to No Change the Total Value of \$41,241,600, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$5,445,000 and Improvement Value of \$35,796,600.

PSI Atlantic Nashville TN #3, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 132 08 0 002.00  
4326 Kenilwood Dr, Nashville TN 37204

Motion to Continue to allow the Assessor's Office to complete a Field Review, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

Unico TN, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 162 00 0 066.00  
1451 Bell Rd, Nashville TN 37211

Motion to No Change the Total Value of \$5,467,400, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$875,100 and Improvement Value of \$4,592,300.

PSI Atlantic Nashville TN #2, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 181 00 0 013.00  
6350 Nolensville Pike, Nashville TN 37211

Motion to Continue to allow the Assessor's Office to complete a Field Review, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

Hermitage Garden Apartments LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 075 09 0 142.00  
4701 Old Hickory Blvd, Old Hickory TN 37138

Motion to Change the Total Value to \$6,300,000, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$1,095,000 and Improvement Value reduced to \$5,205,000.

501 Union Level Office, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 093 02 3 199.00  
501 Union St, Nashville TN 37219

Motion to No Change the Total Value of \$15,545,500, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$3,811,500 and Improvement Value of \$11,734,000.

Third Generation Driftwood, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 093 12 0 120.00  
250 Driftwood St, Nashville TN 37210

Motion to No Change the Total Value of \$6,529,900, by Sharon Emerson, second by Sharilyn Pettus, unanimously approved. Land Value of \$808,300 and Improvement Value of \$5,721,600.

Killer, LLC  
Russell Paine with Paradigm Tax Group appearing  
Parcel ID 094 06 0 007.00  
1074 Visco Dr, Nashville TN 37210

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

VI. Adjournment of the Meeting

Motion to adjourn by Sharon Emerson, second by Sharilyn Pettus, unanimously approved.

Morning Meeting adjourned 4:13 PM.

**ATTEST:**

**APPROVED:**

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