

## MINUTES

## **METROPOLITAN BOARD OF EQUALIZATION**

## Monday October 25, 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. Deb Dawson, Mr. Derrick Starks, and Ms. Eva Romano. Also present were Herman Ruben, Beth Heathcock, and Wes Thomas, with the Office of the Property Assessor.

- III. Review and Approval of Minutes:
- IV. New Business:
- V. Appeals:

8:30 AM

JEM 10<sup>th</sup> Avenue Venture, LLC Grover Christopher Collings with Collins Legal, appearing Parcel ID 105 13 0 245.00 2225 10<sup>th</sup> Ave S, Nashville TN 37204

Motion to No Change the Total Value of \$6,407,500 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$1,646,600 and Improvement Value of \$4,760,900.

#### 8:45 AM

Peter D. Voysey & Abigail O. Voysey Peter Voysey, appearing Parcel ID 130 08 0A 003.00 2200 Harding Pl #3, Nashville TN 37215

Motion to No Change the Total Value of \$825,000 by Eva Romano, second by Deb Dawson, unanimously approved. Land Value of \$130,000 and Improvement Value of \$695,000.

9:00 AM

1600 West End Avenue Partners, LLC John McDonald with Evans, Jones & Reynolds, and Jimmy Lamb, Appraiser, appearing Parcel ID 092 12 4A 001.00 1600 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$71,400,300 by Eva Romano, second by Deb Dawson, unanimously approved. Land Value of \$11,434,500 and Improvement Value reduced to \$59,965,800.

1600 West End Avenue Partners, LLC John McDonald with Evans, Jones & Reynolds, and Jimmy Lamb, Appraiser, appearing Parcel ID 092 12 4A 002.00 1610 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$17,949,700 by Eva Romano, second by Deb Dawson, unanimously approved. Land Value of \$2,858,500 and Improvement Value reduced to \$15,091,200.

1600 West End Avenue Partners, LLC John McDonald with Evans, Jones & Reynolds, and Jimmy Lamb, Appraiser, appearing Parcel ID 092 12 4A 003.00 0 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$49,927,800 by Eva Romano, second by Deb Dawson, unanimously approved. Land Value of \$21,235,500 and Improvement Value reduced to \$28,692,300.

1600 West End Avenue Partners, LLC John McDonald with Evans, Jones & Reynolds, and Jimmy Lamb, Appraiser, appearing Parcel ID 092 12 4A 004.00 1620 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$40,584,700 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$5,309,000 and Improvement Value reduced to \$35,275,700.

9:45 AM

James L. Grissom & James T. Grissom James T. Grissom, appearing Parcel ID 079 00 0 035.00 7250 Centennial PI, Nashville TN 37209

Motion to Change the Total Value to \$588,000 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$188,300 and Improvement Value reduced to \$399,700.

#### 10:00 AM

Annie Ruth Russell John McClanahan, appearing Parcel ID 116 08 0 175.00 3709 Woodmont Blvd, Nashville TN 37215

Motion to Change the Total Value to \$642,000 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$450,000 and Improvement Value reduced to \$192,000.

Annie Ruth Russell John McClanahan, appearing Parcel ID 116 13 0 107.00 5137 Harding Pike, Nashville TN 37205

Motion to No Change the Total Value of \$1,762,400 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$906,000 and Improvement Value of \$856,400.

#### 10:15 AM

Survivor's Trust TUA David Henley, scheduled to appear Parcel ID 039 00 0 223.00 0 Clarksville Pike, Whites Creek TN 37189

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

### 10:30 AM

Tennessee Road Builders Association Kent Stawalt, appearing Parcel ID 093 06 1K 001.00 213 Rep John Lewis Way N, #100, Nashville TN 37219

Motion to Change the Total Value to \$1,050,000 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$484,800 and Improvement Value reduced to \$565,200.

#### 10:45 AM

Michael J. Yarbrough Revocable Trust Michael Yarbrough, appearing Parcel ID 093 15 0 018.00 712 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to Change the Total Value to \$4,473,000 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value reduced to \$4,431,000 and Improvement Value of \$42,200.

11:00 AM (Audio Appeal)

Ronald W. Scott, Sr., and Ronald W. Scott II Ron Scott, appearing via Audio Parcel ID 115 02 0 041.00 1124 Davidson Rd, Nashville TN 37205

Motion to No Change the Total Value of \$458,400 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$350,000 and Improvement Value of \$108,400.

11:15 AM (Audio Appeal)

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 001.00 2656 Lakevilla Dr #1, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 002.00 2656 Lakevilla Dr #2, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 003.00 2656 Lakevilla Dr #3, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 004.00 2656 Lakevilla Dr #4, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 005.00 2656 Lakevilla Dr #5, Nashville TN 37217

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 006.00 2656 Lakevilla Dr #6, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 007.00 2656 Lakevilla Dr #7, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 008.00 2656 Lakevilla Dr #8, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 009.00 2656 Lakevilla Dr #9, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 010.00 2656 Lakevilla Dr #10, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 011.00 2656 Lakevilla Dr #11, Nashville TN 37217

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 012.00 2656 Lakevilla Dr #12, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 013.00 2656 Lakevilla Dr #13, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 014.00 2656 Lakevilla Dr #14, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 015.00 2656 Lakevilla Dr #15, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 016.00 2656 Lakevilla Dr #16, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 017.00 2656 Lakevilla Dr #17, Nashville TN 37217

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 018.00 2656 Lakevilla Dr #18, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 019.00 2656 Lakevilla Dr #19, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 020.00 2656 Lakevilla Dr #20, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 021.00 2656 Lakevilla Dr #21, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 022.00 2656 Lakevilla Dr #22, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 023.00 2656 Lakevilla Dr #23, Nashville TN 37217

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 024.00 2656 Lakevilla Dr #24, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 025.00 2656 Lakevilla Dr #25, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 026.00 2656 Lakevilla Dr #26, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 027.00 2656 Lakevilla Dr #27, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 028.00 2656 Lakevilla Dr #28, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 029.00 2656 Lakevilla Dr #29, Nashville TN 37217

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 030.00 2656 Lakevilla Dr #30, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 031.00 2656 Lakevilla Dr #31, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

J Development MT LLC Mark Marshall, appearing via Audio Parcel ID 149 03 0K 032.00 2656 Lakevilla Dr #32, Nashville TN 37217

Motion to No Change the Total Land Value of \$41,300 by Deb Dawson, second by Eva Romano, unanimously approved. Land Value of \$41,300.

VI. Adjournment of the Morning Meeting

Motion to adjourn by Deb Dawson, second by Eva Romano, unanimously approved.

Morning Meeting adjourned 11:48 AM.

VII. Roll Call for Afternoon Session

Members present included: Mr. Charley Hankla, Mr. Bob Notestine, and Ms. Jacqueline Kelly. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

1:00 PM

J.D.P. Properties Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 072 06 0 143.00 3105 Gallatin Pike, Nashville TN 37216

Motion to No Change the Total Value of \$370,500 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$311,900 and Improvement Value of \$58,600.

1206 Gallatin Ave, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 083 01 0 037.00 1206 Gallatin Ave, Nashville TN 37206

Motion to No Change the Total Value of \$1,140,200 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,126,400 and Improvement Value of \$13,800.

ARI Holdings, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 092 13 0 008.00 3815 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$481,400 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$476,100 and Improvement Value reduced to \$5,300.

ARI Holdings, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 092 13 0 009.00 3813 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$481,400 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$476,100 and Improvement Value reduced to \$5,300.

ARI Holdings, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 092 13 0 010.00 3811 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$481,400 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$476,100 and Improvement Value of \$5,300.

Robert E. Harwell II Family Trust U/W Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 093 06 2 085.00 110 2<sup>nd</sup> Ave N, Nashville TN 37201

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

City Winery Nashville, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 093 14 0 592.00 600 Middleton St, Nashville TN 37203

Motion to Change the Total Value to \$10,872,500 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$8,834,000 and Improvement Value reduced to \$2,038,500.

Worldwide Fabrics, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 103 01 0 131.00 6400 Charlotte Pike, Nashville TN 37209

Motion to Change the Total Value to \$1,700,000 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,010,600 and Improvement Value reduced to \$689,400.

J.D.P. Properties Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 103 01 0 139.00 6305 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total Value of \$801,400 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$784,100 and Improvement Value of \$17,300.

Treg Warner Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 104 12 0 042.00 1820 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to Change the Total Value to \$1,563,400 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,562,400 and Improvement Value reduced to \$1,000.

Mohammad Rahimi & Zary Rahimi Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 105 12 0 061.00 361 Herron Dr, Nashville TN 37210

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

Ragland Corp. Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 119 13 0 096.00 2935 Nolensville Pike, Nashville TN 37211

Motion to Change the Total Value to \$3,915,000 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$3,264,800 and Improvement Value reduced to \$650,200.

St. Paul Community LTD Partnership Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 131 05 0 000.00 001 0 Hillsboro Pike, Nashville TN 37215

Motion to No Change the Total Value of \$26,314,000 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$4,550,000 and Improvement Value of \$21,764,000.

TRY Properties 15114 LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appearing Parcel ID 161 00 0 151.00 15114 Old Hickory Blvd, Nashville TN 37211

Motion to No Change the Total Value of \$1,377,900 by Charley Hankla, second by Jacqueline Kelly, unanimously approved. Land Value of \$806,900 and Improvement Value of \$571,000.

VIII. Adjournment of the Afternoon Meeting

Motion to adjourn by Jacqueline Kelly, second by Charley Hankla, unanimously approved.

Meeting adjourned 2:25 PM.

ATTEST:

**APPROVED:**