

## MINUTES

### **METROPOLITAN BOARD OF EQUALIZATION**

### Thursday January 27, 2022

#### 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: Mr. Derrick Starks, Ms. Melba Jackson, and Mr. Roger Farmer. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor and Lexie Ward with Metro Legal.

III. Review and Approval of Minutes: Motion by Roger Farmer, second by Melba Jackson, unanimously approved, to approve the MBOE Minutes from January 21, 2022, January 24, 2022, January 25, 2022, and January 26, 2022.

\*\*NOTE\*\* The appeals scheduled for Friday January 28, 2022, were moved by agreement to Thursday January 27, 2022, at 8:30 AM, along with the already scheduled appeals for 8:30 AM January 27, 2022.

IV. Appeals:

8:30 AM

Harold E Crye Revocable Living Trust Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 064 16 0 014.00 4723 Andrew Jackson Pkwy, Hermitage TN 37076

Motion to No Change the Total Value of \$1,952,600, by Roger Farmer, second by Melba Jackson, unanimously approved. Land Value of \$496,600 and Improved Value of \$1,456,000.

Imagine Rental, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 065 13 0 003.00 4811 Lebanon Pike, Hermitage TN 37076

Motion to Change the Total Value to \$1,200,000, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$359,400 and Improved Value reduced to \$840,600.

OP Riverview Property, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 070 11 0 008.00 545 Mainstream Dr, Nashville TN 37228

Motion to Change the Total Value to \$12,883,000, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$2,358,400 and Improved Value reduced to \$10,524,600.

Nashville Income Partners, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 070 16 0 007.00 227 French Landing Dr, Nashville TN 37228

At the request of the appellant, this appeal is hereby withdrawn.

Ivy Building QOZB, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 071 13 0 004.00 2 Vantage Way, Nashville TN 37228

Motion to Change the Total Value to \$16,500,000, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$3,136,300 and Improved Value reduced to \$13,363,700.

1012 Buchanan II, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 081 07 0 518.00 1012 Buchanan St, Nashville TN 37208

Motion to No Change the Total Value of \$734,500, by Roger Farmer, second by Melba Jackson, unanimously approved. Land Value of \$639,000 and Improved Value of \$95,500.

Paro South, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 082 16 0 004.00 615 Main St, Nashville TN 37206

Motion to Continue to a date TBD to allow the Office of the Property Assessor to conduct a Field Review, by Melba Jackson, second by Roger Farmer, unanimously approved.

Paro South, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 082 16 0 008.00 625 Main St, Nashville TN 37206

Motion to No Change the Total Value of \$858,500, by Roger Farmer, second by Melba Jackson, unanimously approved. Land Value of \$793,000 and Improved Value of \$65,500.

Paro South, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 082 16 0 032.00 626 Main St, Nashville TN 37206

Motion to Continue this parcel to 02/28/2022 @8:30 AM, by Melba Jackson, second by Roger Farmer, unanimously approved.

The Robinson Family Joint Revocable Trust Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 096 05 0 125.00 201 Donelson Pike, Nashville TN 37214

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

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 001.00 700 12<sup>th</sup> Ave S 101, Nashville TN 37203

Motion to Change the Total Value to \$3,002,625, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$912,000 and Improved Value increased to \$2,090,625.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 002.00 700 12<sup>th</sup> Ave S 102, Nashville TN 37203

Motion to Change the Total Value to \$1,638,375, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$684,000 and Improved Value reduced to \$954,375.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 003.00 700 12<sup>th</sup> Ave S 103, Nashville TN 37203

Motion to Change the Total Value to \$1,918,025, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$684,000 and Improved Value reduced to \$1,234,025.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 004.00 700 12<sup>th</sup> Ave S 201, Nashville TN 37203

Motion to Change the Total Value to \$1,110,850, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$768,850.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 005.00 700 12<sup>th</sup> Ave S 202, Nashville TN 37203

Motion to Change the Total Value to \$786,500, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value reduced to \$444,500.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 006.00 700 12<sup>th</sup> Ave S 203, Nashville TN 37203

Motion to Change the Total Value to \$1,214,525, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$684,000 and Improved Value reduced to \$530,525.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 007.00 700 12<sup>th</sup> Ave S 204, Nashville TN 37203

Motion to Change the Total Value to \$1,013,350, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$671,350.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 008.00 700 12<sup>th</sup> Ave S 205, Nashville TN 37203

Motion to Change the Total Value to \$1,386,125, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$684,000 and Improved Value reduced to \$702,125.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 009.00 700 12<sup>th</sup> Ave S 206, Nashville TN 37203

Motion to Change the Total Value to \$1,055,600, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$713,600.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 010.00 700 12<sup>th</sup> Ave S 207, Nashville TN 37203

Motion to Change the Total Value to \$832,000, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value reduced to \$490,000.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 011.00 700 12<sup>th</sup> Ave S 301, Nashville TN 37203

Motion to Change the Total Value to \$1,110,850, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$768,850.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 012.00 700 12<sup>th</sup> Ave S 302, Nashville TN 37203

Motion to Change the Total Value to \$637,975, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$228,000 and Improved Value reduced to \$409,975.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 013.00 700 12<sup>th</sup> Ave S 303, Nashville TN 37203

Motion to Change the Total Value to \$1,053,650, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$711,650.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 014.00 700 12<sup>th</sup> Ave S 304, Nashville TN 37203

Motion to Change the Total Value to \$1,113,775, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$771,775.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 015.00 700 12<sup>th</sup> Ave S 305, Nashville TN 37203

Motion to Change the Total Value to \$1,368,900, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$684,000 and Improved Value reduced to \$684,900.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 016.00 700 12<sup>th</sup> Ave S 306, Nashville TN 37203

Motion to Change the Total Value to \$1,055,600, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$713,600.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 017.00 700 12<sup>th</sup> Ave S 307, Nashville TN 37203

Motion to Change the Total Value to \$832,000, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value reduced to \$490,000.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 018.00 700 12<sup>th</sup> Ave S 401, Nashville TN 37203

Motion to Change the Total Value to \$1,021,150, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$679,150.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 019.00 700 12<sup>th</sup> Ave S 402, Nashville TN 37203

Motion to Change the Total Value to \$637,975, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$228,000 and Improved Value reduced to \$409,975.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 020.00 700 12<sup>th</sup> Ave S 403, Nashville TN 37203

Motion to Change the Total Value to \$1,053,650, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$711,650.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 021.00 700 12<sup>th</sup> Ave S 404, Nashville TN 37203

Motion to Change the Total Value to \$1,113,775, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value increased to \$771,775.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 022.00 700 12<sup>th</sup> Ave S 405, Nashville TN 37203

Motion to Change the Total Value to \$1,385,150, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$684,000 and Improved Value reduced to \$701,150.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 023.00 700 12<sup>th</sup> Ave S 406, Nashville TN 37203

Motion to Change the Total Value to \$828,100, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$342,000 and Improved Value reduced to \$486,100.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0D 024.00 700 12<sup>th</sup> Ave S 407, Nashville TN 37203

Motion to Change the Total Value to \$659,100, by Melba Jackson, second by Roger Farmer, unanimously approved. Land Value of \$228,000 and Improved Value reduced to \$431,100.

V. Adjournment of the Morning Meeting

Motion to adjourn by Melba Jackson, second by Roger Farmer, unanimously approved.

Morning Meeting adjourned 10:41 AM.

- VI. Call To Order for Afternoon Meeting
- VII. Roll Call for Afternoon Meeting

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

VIII. Appeals:

1:00 PM

(2 Parcels heard together)

Elliston Place Partners LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 092 15 0 098.00 2214 Elliston Pl, Nashville TN 37203

Motion to Change the Total Value to \$4,718,500, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$3,136,400 and Improved Value reduced to \$1,582,100.

Elliston Place Partners LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 092 15 0 099.00 207 Louise Ave, Nashville TN 37203

Motion to No Change the Total Value of \$4,181,500, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$3,994,600 and Improved Value of \$186,900.

JD Properties, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 092 15 0 177.00 2105 Elliston PI, Nashville TN 37203

Motion to Change the Total Value to \$3,287,800, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$2,787,800 and Improved Value reduced to \$500,000.

L.L. Turner, Jr. & C.T. Thornton, Co-Trustees Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 06 4 094.00 200 2<sup>nd</sup> Ave S, Nashville TN 37201

Motion to Change the Total Value to \$5,000,000, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$3,434,400 and Improved Value reduced to \$1,565,600.

Mainland KVB, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 10 0 184.00 424 7<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$1,132,000, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value reduced to \$1,124,700 and Improved Value of \$7,300.

Broadway W & R, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 10 0 450.00 523 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$7,395,300, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$4,948,500 and Improved Value of \$2,446,800.

Third & Lea Partners, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 11 0 132.00 615 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to Change the Total Value to \$48,000,000, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$5,784,800 and Improved Value reduced to \$42,215,200.

OP Music Circle, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 093 13 0 325.00 2 Music Cir S, Nashville TN 37203

Motion to Change the Total Value to \$2,800,000, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$2,060,300 and Improved Value reduced to \$739,700.

D3 Poston, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 104 02 0 252.00 3014 Poston Ave, Nashville TN 37203

Motion to Change the Total Value to \$1,800,000, by Sharilyn Pettus, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,633,500 and Improved Value reduced to \$166,500.

1700 8<sup>th</sup> Ave, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 105 06 0 200.00 1700 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,000,000, by Sharilyn Pettus, second by Jacqueline Kelly, unanimously approved. Land Value of \$2,783,500 and Improved Value reduced to \$216,500.

The Holton Group, LLC Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 117 10 0 108.00 3801 Bedford Ave, Nashville TN 37215

Motion to Change the Total Value to \$3,850,000, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$1,481,000 and Improved Value reduced to \$2,369,000.

BPI Century Plaza Partners Et Al Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 117 15 0 047.00 2000 Richard Jones Rd, Nashville TN 37215

Motion to Change the Total Value to \$17,000,000, by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved. Land Value of \$10,287,100 and Improved Value reduced to \$6,712,900.

Harold Crye 2021 Trust Richard Hunt and Caren Nichol, with Evans & Petree appearing Parcel ID 159 00 0 111.00 1187 Old Hickory Blvd, Brentwood TN 37027

Motion to Change the Total Value to \$3,000,000, by Sharilyn Pettus, second by Jacqueline Kelly, unanimously approved. Land Value of \$1,780,800 and Improved Value reduced to \$1,219,200.

IX. Adjournment of the Afternoon Meeting

Motion to adjourn by Jacqueline Kelly, second by Sharilyn Pettus, unanimously approved.

Meeting adjourned 2:40 PM.

ATTEST:

APPROVED: