

MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Tuesday March 29, 2022 8:30 AM & 1:00 PM

Property Assessor's Office, Howard Office Building, 2nd Floor, 700 2nd Avenue South, Suite 210

- I. Call To Order
- II. Roll Call

Members present included: Mr. Derrick Starks, Mr. Roger Farmer, and Mr. Carnell Scruggs. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor.

- III. Review and Approval of Minutes: Minutes from the MBOE Meetings of: March 16, 2022, March 17, 2022, March 18, 2022, March 21, 2022, and March 22, 2022, Motion by Roger Farmer, second by Carnell Scruggs, unanimously approved.
- IV. Appeals:

8:30 AM

200 Main Partners, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 082 15 0 033.00 200 Main St, Nashville TN 37213

Motion to Change the Total Value to \$8,672,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$7,710,200 and Improvement Value reduced to \$961,800.

Martin & Martin Properties, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 09 0 107.00 123 12th Ave N, Nashville TN 37203

Motion to Change the Total Value to \$8,415,700, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$6,534,000 and Improvement Value reduced to \$1,881,700.

McGavock Street Partners, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 09 0 168.00 1120 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$9,473,700, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$7,695,000 and Improvement Value of \$1,778,700.

1126 McGavock, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 09 0 171.00 1126 McGavock St, Nashville TN 37203

Motion to Change the Total Value to \$5,071,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$5,070,000 and Improvement Value reduced to \$1,000.

109 12th Avenue, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 09 0 330.00 109 12th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,803,500, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$3,802,500 and Improvement Value reduced to \$1,000.

118 12^{th} Avenue LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 09 0 340.00 118 12^{th} Ave S, Nashville TN 37203

Motion to Change the Total Value to \$5,881,600, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$5,880,600 and Improvement Value reduced to \$1,000.

Making Bacon, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 14 0 563.00 903 Gleaves St, Nashville TN 37203

Motion to Change the Total Value to \$4,920,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$3,473,800 and Improvement Value reduced to \$1,446,200.

Lincoln R Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 106 05 0 034.00 57 Parris Ave, Nashville TN 37210

Motion to Continue this Parcel to the 1PM docket on 3/29/2022, by Carnell Scruggs, second by Roger Farmer, unanimously approved.

Lincoln R Potter & Joyce Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 106 05 0 035.00 59 Parris Ave, Nashville TN 37210

Motion to Continue this Parcel to the 1PM docket on 3/29/2022, by Carnell Scruggs, second by Roger Farmer, unanimously approved.

Lincoln R Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 03 0 062.00 516 Ligon Dr, Nashville TN 37204

Motion to Continue this Parcel to the 1PM docket on 3/29/2022, by Carnell Scruggs, second by Roger Farmer, unanimously approved.

Lincoln R Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 08 0 055.00 2406 Felts Ave, Nashville TN 37211

Motion to Continue this Parcel to the 1PM docket on 3/29/2022, by Carnell Scruggs, second by Roger Farmer, unanimously approved.

Albatross to Home, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 162 00 0 105.00 1638 Bell Rd, Nashville TN 37211

Motion to Change the Total Value to \$4,000,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$997,100 and Improvement Value reduced to \$3,002,900.

191 III Cube Trinity Sub, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 071 02 0 203.00 2426 Brick Church Pike, Nashville TN 37207

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

(3 Parcels Heard Together)

Gtown Storage, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 082 09 4A 001.00 1236 $3^{\rm rd}$ Ave N, Nashville TN 37208

Motion to No Change the Total Value of \$1,543,300, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$83,300 and Improvement Value of \$1,460,000.

Gtown Storage, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 082 09 4A 002.00 207 Monroe St, Nashville TN 37208

Motion to Change the Total Value to \$11,972,100, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$1,107,100 and Improvement Value reduced to \$10,865,000.

Gtown Storage, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 082 09 4A 900.00 1232 3rd Ave N, Nashville TN 37208

Motion to No Change the Total Land Value of \$10,600, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$10,600.

Life Storage, LP Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 092 10 0 314.00 512 26^{th} Ave N, Nashville TN 37209

Motion to Change the Total Value to \$17,640,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$1,947,100 and Improvement Value reduced to \$15,692,900.

(3 Parcels Heard Together)

YSI-Hart Limited Partnership Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 106 16 0 051.00 1058 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total Value of \$790,800, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$371,100 and Improvement Value of \$419,700.

YSI-Hart Limited Partnership Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 106 16 0 078.00 315 Philfre Ct, Nashville TN 37217

Motion to No Change the Total Value of \$4,345,300, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$565,600 and Improvement Value of \$3,779,700.

Cubesmart, L.P.
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing
Parcel ID 107 13 0 160.00
309 Philfre Ct, Nashville TN 37217

Motion to No Change the Total Value of \$2,679,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$452,800 and Improvement Value of \$2,226,200.

(2 Parcels Heard Together)

Cubesmart Swiss Ave, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 161 00 0 243.00 425 Swiss Ave, Nashville TN 37211

Motion to Change the Total Value to \$4,823,200, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$2,630,900 and Improvement Value reduced to \$2,192,300.

Cubesmart Swiss Ave, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 161 00 0 279.00 433 Swiss Ave, Nashville TN 37211

Motion to No Change the Total Value of \$2,086,400, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$1,582,600 and Improvement Value of \$503,800.

Houghton Acquisition Company, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 175 00 0 188.00 4221 Hurricane Creek Blvd, Antioch TN 37013

Motion to Change the Total Value to \$4,881,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$288,000 and Improvement Value reduced to \$4,593,000.

V. Adjournment of the Morning Meeting

Motion to adjourn by Roger Farmer, second by Carnell Scruggs, unanimously approved.

Meeting adjourned 11:20 AM.

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

Members present included: Ms. Deb Dawson, Ms. Sharon Emerson, Ms. Melba Jackson, and Mr. Trey Lewis. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

NOTE As neither the Chair nor Vice Chair were present in today's afternoon appeals, the MBOE elected Deb Dawson, as Temporary Chair for this meeting, Motion by Trey Lewis, second by Melba Jackson, unanimously approved.

VIII. Appeals:

1:00 PM

G.L. Shacklett, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 08 0 123.00 2404 Cruzen St, Nashville TN 37211

Motion to Change the Total Value to \$400,000, by Sharon Emerson, second by Melba Jackson, unanimously approved. Land Value of \$165,000 and Improvement Value reduced to \$235,000.

G.L. Shacklett, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 08 0 124.00 2406 Cruzen St, Nashville TN 37211

Motion to Change the Total Value to \$400,000, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value of \$165,000 and Improvement Value reduced to \$235,000.

Lincoln R Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 08 0 144.00 2401 Kline Ave, Nashville TN 37211

Motion to No Change the Total Value of \$1,371,900, by Melba Jackson, second by Sharon Emerson, unanimously approved. Land Value of \$330,000 and Improvement Value of \$1,041,900.

Duke Realty Melrose Avenue, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 08 0 259.00 701 Melrose Ave, Nashville TN 37211

Motion to No Change the Total Value of \$12,659,500, by Sharon Emerson, second by Melba Jackson, unanimously approved. Land Value of \$2,734,000 and Improvement Value of \$9,925,500.

Gary Shacklett and Frankie Shacklett, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 119 01 0 160.00 2207 Dortch Ave, Nashville TN 37210

Motion to Change the Total Value to \$1,018,500, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$184,800 and Improvement Value reduced to \$833,700.

Jerry D Waller & Karla Diane Waller, Trustees ET AL Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 119 05 0 124.00 2607 Grandview Ave, Nashville TN 37211

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

(2 Parcels Heard Together)

Ronald E Waller ET UX Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 029 00 0 072.00 5843 Old Clarksville Pike, Joelton TN 37080

Motion to Change the Total Value to \$625,700, by Trey Lewis, second by Sharon Emerson, unanimously approved. Land Value of \$80,400 and Improvement Value reduced to \$545,300.

Ronald E Waller ET UX Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 029 00 0 306.00 5847 Old Clarksville Pike, Joelton TN 37080

Motion to No Change the Total Value of \$178,900, by Trey Lewis, second by Sharon Emerson, unanimously approved. Land Value of \$101,900 and Improvement Value of \$77,000.

Waller Brothers Partnership Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 029 00 0 379.00 5804 Clarksville Pike, Joelton TN 37080

Motion to Change the Total Value to \$116,900, by Trey Lewis, second by Sharon Emerson, unanimously approved. Land Value reduced to \$104,300 and Improvement Value reduced to \$12,600.

2816 Dickerson, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 060 00 0 113.00 2816 Dickerson Pike, Nashville TN 37207

Motion to No Change the Total Value of \$1,444,200, by Melba Jackson, second by Sharon Emerson, unanimously approved. Land Value of \$236,000 and Improvement Value of \$1,208,200.

Mannat Hotels, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 075 00 0 156.00 4209 Hermitage Rd, Old Hickory TN 37138

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

Ameriplex CD Investors, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 094 00 0 200.00 1512 Elm Hill Pike, Nashville TN 37210

Motion to Change the Total Value to \$9,157,000, by Melba Jackson, second by Trey Lewis, unanimously approved. Land Value of \$2,365,300 and Improvement Value reduced to \$6,791,700.

CAPAX, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 106 00 0 171.00 1612 Elm Hill Pike, Nashville TN 37210

Motion to No Change the Total Value of \$4,460,900, by Sharon Emerson, second by Melba Jackson, unanimously approved. Land Value of \$1,213,700 and Improvement Value of \$3,247,200.

Pro-Logis North Carolina, LP Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 107 00 0 002.00 1876 Air Lane Drive, Nashville TN 37210

Motion to No Change the Total Value of \$5,631,400, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$1,179,000 and Improvement Value of \$4,452,400.

CBR Eugenia Avenue, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 12 0 039.00 0 Eugenia Ave, Nashville TN 37211

Motion to Change the Total Value to \$18,765,000, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$2,947,200 and Improvement Value reduced to \$15,817,800.

(14 Parcels Heard Together)

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 048.00 4901 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Value to \$714,638, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to \$711,838 and Improvement Value of \$2,800.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 049.00 4903 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value increased to \$578,575.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 050.00 4905 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value increased to \$578,575.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 051.00 4907 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value increased to \$578,575.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 052.00 4909 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value increased to \$578,575.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 053.00 4911 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$714,638, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to \$714,638.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 054.00 5001 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$918,900, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to \$918,900.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 055.00 5003 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Value to \$850,813, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to \$816,313 and Improvement Value of \$34,500.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 056.00 0 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$1,259,226, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to 1,259,226.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 101.00 5010 Tennessee Ave, Nashville TN 37209

Motion to Change the Total Value to \$3,777,122, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to \$3,693,022 and Improvement Value of \$84,100.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 102.00 4910 Tennessee Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$714,638, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value reduced to 714,638.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 103.00 4908 Tennessee Ave, Nashville TN 37209

Motion to Change the Total Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value increased to \$540,875 and Improvement Value of \$37,700.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 359.00 4915 Louisiana Ave, Nashville TN 37209

Motion to Change the Total Land Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value Increased to 578,575.

LC Nations, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 091 07 0 360.00 4912 Tennessee Ave, Nashville TN 37209

Motion to Change the Total Value to \$578,575, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value increased to \$566,175 and Improvement Value of \$12,400.

PAL PV Nashville, LLC Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 02 3 168.00 300 Church St, Nashville TN 37201

Motion to Change the Total Value to \$11,525,000, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value of \$6,398,400 and Improvement Value reduced to \$5,126,600.

Commerce Street Venture Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 06 2 013.00 300 Commerce St, Nashville TN 37201

Motion to Change the Total Value to \$24,447,120, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value of \$10,795,400 and Improvement Value reduced to \$13,651,720.

Commerce Street Venture Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 093 06 2 030.00 200 Commerce St, Nashville TN 37201

Motion to Change the Total Value to \$12,762,000, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value of \$9,638,900 and Improvement Value reduced to \$3,123,100.

Lincoln R Potter
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing
Parcel ID 106 05 0 034.00
57 Parris Ave, Nashville TN 37210

Motion to Change the Total Value to \$400,000, by Trey Lewis, second by Melba Jackson, unanimously approved. Land Value of \$63,400 and Improvement Value reduced to \$336,600.

Lincoln R Potter & Joyce Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 106 05 0 035.00 59 Parris Ave, Nashville TN 37210

Motion to Change the Total Value to \$400,000, by Melba Jackson, second by Trey Lewis, unanimously approved. Land Value of \$63,400 and Improvement Value reduced to \$336,600.

Lincoln R Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 03 0 062.00 516 Ligon Dr, Nashville TN 37204

Motion to Change the Total Value to \$2,152,300, by Melba Jackson, second by Trey Lewis, unanimously approved. Land Value of \$313,600 and Improvement Value reduced to \$1,838,700.

Lincoln R Potter Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing Parcel ID 118 08 0 055.00 2406 Felts Ave, Nashville TN 37211

Motion to Change the Total Value to \$1,425,000, by Melba Jackson, second by Trey Lewis, unanimously approved. Land Value of \$330,000 and Improvement Value reduced to \$1,095,000.

Motion to adjourn by Melba Jackson, second by Trey Lewis, unanimously approved.		
Meeting adjourned 4:40 PM.		
ATTEST:	APPROVED:	

IX. Adjournment of the Afternoon Meeting