

## **MINUTES**

## **METROPOLITAN BOARD OF EQUALIZATION**

# Friday July 15, 2022

## 8:30 AM

## 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, Mr. Derrick Starks, and Mr. Bob Notestine. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

- III. Review and Approval of Minutes: Approval of the minutes from the 07/13/2022 MBOE meeting, Motion by Bob Notestine, second by Sharon Emerson, unanimously approved.
- IV. Appeals:

8:30 AM

Patricia Christman Clayton, ET AL Kenneth Christman, appearing Parcel ID 081 16 0 570.00 1039 Jefferson St, Nashville TN 37206

Motion to No Change the Total Value of \$1,289,200, by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$1,275,000 and Improvement Value of \$14,200.

8:45 AM

JLP-Madison, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 026 00 0 124.00 2130 Gallatin Pike, Madison TN 37115

Motion to No Change the Total Value of \$9,272,400 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$3,319,300 and Improvement Value of \$5,953,100.

Jackson Village, LLC
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 064 15 0 008.00
0 Shute Lane, Hermitage TN 37076

Motion to No Change the Total Land Value of \$175,100 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$175,100.

Jackson Village, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 064 15 0 009.00 4400 Lebanon Pike, Hermitage TN 37076

Motion to No Change the Total Value of \$12,613,000 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$2,697,200 and Improvement Value of \$9,915,800.

Patricia E. Musich, Trustee
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 075 00 0 169.00
5008 Old Hickory Blvd, Hermitage TN 37076

Motion to No Change the Total Value of \$1,834,900 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$323,200 and Improvement Value of \$1,511,700.

AVR Nashville Hotel LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 093 05 2 012.00 706 Church St, Nashville TN 37203

Motion to No Change the Total Value of \$34,563,600 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$6,630,400 and Improvement Value of \$27,933,200.

Cumberland Apartments, LLC & Cumberland Penthouses, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 093 06 1C 002.00 555 Church St, Nashville TN 37219

Motion to No Change the Total Value of \$70,000,000 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$8,960,000 and Improvement Value of \$61,040,000.

Cumberland Apartments, LLC & Cumberland Penthouses, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 093 06 1C 100.00 555 Church St 100, Nashville TN 37219

Motion to No Change the Total Value of \$363,100 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$224,000 and Improvement Value of \$139,100.

Cumberland Apartments, LLC & Cumberland Penthouses, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 093 06 1C 101.00 555 Church St #101, Nashville TN 37219

Motion to No Change the Total Value of \$600,500 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$406,700 and Improvement Value of \$193,800.

Cumberland Apartments, LLC & Cumberland Penthouses, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 093 06 1C 102.00 555 Church St 102, Nashville TN 37219

Motion to No Change the Total Value of \$919,100 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$567,000 and Improvement Value of \$352,100.

ESH/TN Properties, L.L.C.
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 095 00 0 034.00
2511 Elm Hill Pike, Nashville TN 37214

Motion to No Change the Total Value of \$4,467,400 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$960,500 and Improvement Value of \$3,506,900.

ESH/TN Properties, L.L.C.
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 095 00 0 035.00
2525 Elm Hill Pike, Nashville TN 37214

Motion to No Change the Total Value of \$2,589,700 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$1,666,200 and Improvement Value of \$923,500.

BRE/TN Properties, L.L.C.
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 095 00 0 124.00
722 McGavock Pike, Nashville TN 37214

Motion to No Change the Total Value of \$4,929,600 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$1,766,100 and Improvement Value of \$3,163,500.

Palm Investment Group, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 097 00 0 130.00 3674 Bell Rd, Nashville TN 37214

Motion to No Change the Total Value of \$8,816,100 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$2,364,800 and Improvement Value of \$6,451,300.

ESH/TN Properties, L.L.C.
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 104 06 0 168.00
3311 West End Ave, Nashville TN 37203

Motion to No Change the Total Value of \$14,820,000 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$14,636,200 and Improvement Value of \$183,800.

Brick House, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 104 06 0 171.00 3301 West End Ave, Nashville TN 37203

Motion to No Change the Total Value of \$2,964,900 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$2,613,600 and Improvement Value of \$351,300.

Century Blvd PROPCO, LLC
Betty Sellers with Invoke Tax Partners, LLC appearing
Parcel ID 107 00 0 129.00
10 Century Blvd, Nashville TN 37214

Motion to No Change the Total Value of \$58,896,300 by Bob Notestine, second by Sharon Emerson, unanimously approved. Land Value of \$2,356,600 and Improvement Value of \$56,539,700.

BW RRI I LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 108 01 0 004.00 2730 Shacklett Dr, Nashville TN 37214

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

Lexington Antioch, LLC Betty Sellers with Invoke Tax Partners, LLC appearing Parcel ID 174 00 0 200.00 6050 Dana Way, Antioch TN 37013

Motion to Change the Total Value to \$45,000,000 by Sharon Emerson, second by Bob Notestine, unanimously approved. Land Value of \$3,530,500 and Improvement Value reduced to \$41,469,500.

	Motion to adjourn by Sharon Emerson, second by Bob Notestine, unanimously approved.	
	Meeting adjourned 9:40 AM.	
ATTEST:		APPROVED:
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Adjournment of the Meeting

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