



MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Monday July 31, 2023

8:30 A.M. & 1:00 PM

**Property Assessor's Office, Howard Office Building, 2nd Floor,
700 President Ronald Reagan Way, Suite 210**

I. Call To Order

II. Roll Call

Members present included: Ms. Glenda Chambers, Mr. Derrick Starks, and Mr. Carnell Scruggs. Also present were Herman Ruben, Gabe Martin, and Pam Williams Ishie with the Office of the Property Assessor.

III. Review and Approval of Minutes

Motion by Glenda Chambers, second by Carnell Scruggs, unanimously approved, to approve the minutes from the July 27, 2023, MBOE meeting.

IV. Public Comment Period

V. Appeals:

8:30 AM

Vintage Northcreek, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 019 14 0 018.00
155 Northcreek Blvd, Goodlettsville TN 37072

Motion to change the Total value to \$25,332,650, by Carnell Scruggs, second by Glenda Chambers, unanimously approved. Land Value of \$925,200 and Improvement Value reduced to \$24,407,450. (This value is applying the Sales Ratio of 0.7143).

Sky Blue, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 079 00 0 073.00
7337 Cockrill Bend Blvd, Nashville TN 37209

Motion to No change the Total value of \$8,084,900, by Glenda Chambers, second by Carnell Scruggs, unanimously approved. Land Value of \$788,200 and Improvement Value of \$7,296,700.

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 091 12 0 226.00
623 41st Ave N, Nashville TN 37209

Motion to change the Total value to \$1,346,456, by Carnell Scruggs, second by Glenda Chambers, unanimously approved. Land Value of \$501,000 and Improvement Value reduced to \$845,456. (This value is applying the Sales Ratio of 0.7143).

Efficient Properties, III, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 095 07 0 141.00
2434 Atrium Way, Nashville TN 37214

Motion to change the Total value to \$2,785,770, by Carnell Scruggs, second by Glenda Chambers, unanimously approved. Land Value of \$1,180,500 and Improvement Value reduced to \$1,605,270. (This value is applying the Sales Ratio of 0.7143).

(2 Parcels heard together)

Humphreys Street Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 105 03 0 159.00
1213 Martin St, Nashville TN 37203

Motion to No change the Total Land value of \$220,000, by Carnell Scruggs, second by Glenda Chambers, unanimously approved. Land Value of \$220,000.

Humphreys Street Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 105 03 0 161.00
462 Humphreys St, Nashville TN 37203

Motion to change the Total value to \$2,060,756, by Carnell Scruggs, second by Glenda Chambers, unanimously approved. Land Value of \$740,500 and Improvement Value reduced to \$1,320,256. (This value is applying the Sales Ratio of 0.7143).

Stafford Partners No. 1., LP
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 106 05 0 154.00
720 Fesslers Ln, Nashville TN 37210

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

2875 Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 108 00 0 036.00
2875 Elm Hill Pike, Nashville TN 37214

Motion to change the Total value to \$9,071,610, by Carnell Scruggs, second by Glenda Chambers, unanimously approved. Land Value of \$3,329,700 and Improvement Value reduced to \$5,741,910. (This value is applying the Sales Ratio of 0.7143).

Stafford Partners No. 1., LP
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 118 03 0 057.00
2514 Bransford Ave, Nashville TN 37204

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

Stafford Partners No. 1., LP
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 118 08 0 170.00
2509 Eugenia Ave, Nashville TN 37211

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

Grassmere Five, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 133 00 0 131.00
658 Grassmere Park, Nashville TN 37211

Motion to No change the Total value of \$11,334,700, by Glenda Chambers, second by Carnell Scruggs, unanimously approved. Land Value of \$2,956,000 and Improvement Value of \$8,378,700.

(2 Parcels heard together)

Vintage Century Farms, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 174 00 0 238.00 001
0 William Turner Pkwy, Antioch TN 37013

Motion to change the Total value to \$26,110,094, by Glenda Chambers, second by Carnell Scruggs, unanimously approved. Land Value of \$2,486,600 and Improvement Value reduced to \$23,623,494. (This value is applying the Sales Ratio of 0.7143).

Vintage Century Farms, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 174 00 0 238.00 002
0 William Turner Pkwy, Antioch TN 37013

Motion to change the Total value to \$13,094,262, by Glenda Chambers, second by Carnell Scruggs, unanimously approved. Land Value of \$1,610,300 and Improvement Value reduced to \$11,483,962. (This value is applying the Sales Ratio of 0.7143).

VI. Adjournment-Morning Session

Motion to adjourn by Glenda Chambers, second by Carnell Scruggs, unanimously approved.

Morning Meeting adjourned 11:12 AM.

VII. Call To Order-Afternoon Session

VIII. Roll Call

Members present included: Ms. Deb Dawson, Mr. Charley Hankla, Mr. Trey Lewis, and Ms. Sharilyn Pettus. Also present were Herman Ruben, and Pam Williams Ishie with the Office of the Property Assessor.

****NOTE**** Due to the Chair nor Vice Chair not present during this meeting, the MBOE elected as Temporary Chair, Ms. Deb Dawson, Motion by Trey Lewis, second by Charley Hankla, unanimously approved.

IX. Public Comment Period

X. Appeals:

1:00 PM

J & R Real Estate Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 026 05 0 143.00
0 Rivergate Pkwy, Goodlettsville TN 37072

Motion to change the Total value to \$9,921,627, by Trey Lewis, second by Charley Hankla, unanimously approved. Land Value of \$789,000 and Improvement Value reduced to \$9,132,627. (This value is applying the Sales Ratio of 0.7143).

Highwoods Realty Limited Partnership (North Carolina)
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 104 06 0 023.00
3322 West End Ave, Nashville TN 37203

Motion to change the Total value to \$54,072,510, by Charley Hankla, second by Sharilyn Pettus, unanimously approved. Land Value of \$12,022,400 and Improvement Value reduced to \$42,050,110. (This value is applying the Sales Ratio of 0.7143).

JCL2501, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 104 15 0 404.00
2501 21st Ave S, Nashville TN 37212

Motion to change the Total value to \$2,767,913, by Trey Lewis, second by Charley Hankla, unanimously approved. Land Value of \$2,062,500 and Improvement Value reduced to \$705,413. (This value is applying the Sales Ratio of 0.7143).

Burton Hills Investments, General Partnership
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 131 06 0A 018.00
20 Burton Hills Blvd, Nashville TN 37215

Motion to change the Total value to \$24,071,910, by Charley Hankla, second by Sharilyn Pettus, unanimously approved. Land Value of \$4,390,900 and Improvement Value reduced to \$19,681,010. (This value is applying the Sales Ratio of 0.7143).

S.B. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 135 00 0 096.00
1824 Murfreesboro Pike, Nashville TN 37217

Motion to change the Total value to \$828,588, by Charley Hankla, second by Trey Lewis, unanimously approved. Land Value of \$475,700 and Improvement Value reduced to \$352,888. (This value is applying the Sales Ratio of 0.7143).

Prime Kurtell Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 142 00 0 363.00
7640 Highway 70 S, Nashville TN 37221

Motion to change the Total value to \$7,524,436, by Trey Lewis, second by Sharilyn Pettus, unanimously approved. Land Value of \$2,396,600 and Improvement Value reduced to \$5,127,836. (This value is applying the Sales Ratio of 0.7143).

Prime Kurtell Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 159 00 0 110.00
1195 Old Hickory Blvd, Brentwood TN 37027

Motion to change the Total value to \$4,802,239, by Trey Lewis, second by Charley Hankla, unanimously approved. Land Value of \$2,146,600 and Improvement Value reduced to \$2,655,639. (This value is applying the Sales Ratio of 0.7143).

Richland Country Club
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 159 00 0 232.00
1 Club Drive, Nashville TN 37215

Motion to No change the Total value of \$25,568, 380, by Charley Hankla, second by Trey Lewis, unanimously approved. Land Value of \$8,583,100 and Improvement Value of \$16,985,280.

Highwoods Realty Limited
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 160 00 0 243.00
310 Seven Springs Way, Brentwood TN 37027

Motion to change the Total value to \$61,144,080, by Charley Hankla, second by Trey Lewis, unanimously approved. Land Value of \$12,545,300 and Improvement Value reduced to \$48,598,780. (This value is applying the Sales Ratio of 0.7143).

Highwoods Realty Limited PRTS.
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 160 00 0 287.00
340 Seven Springs Way, Brentwood TN 37027

Motion to change the Total value to \$46,572,360, by Trey Lewis, second by Charley Hankla, unanimously approved. Land Value of \$4,769,800 and Improvement Value reduced to \$41,802,560. (This value is applying the Sales Ratio of 0.7143).

Glenwood Equity Capital Corporation
Debbie Smith with Criterion Property Tax Consultants, appeared.
Parcel ID 161 00 0 031.00
5505 Edmondson Pike, Nashville TN 37211

Motion to change the Total value to \$5,071,530, by Trey Lewis, second by Sharilyn Pettus, unanimously approved. Land Value of \$1,148,400 and Improvement Value reduced to \$3,923,130. (This value is applying the Sales Ratio of 0.7143).

XI. Adjournment-Afternoon Session

Motion to adjourn by Charley Hankla, second by Trey Lewis, unanimously approved.

Meeting adjourned 2:45 PM.

ATTEST:

APPROVED:
