



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

Thursday April 21, 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. Melba Jackson, Mr. Derrick Starks, and Dr. Truitt Ellis. Also present were Herman Ruben, Wes Thomas, and Pam Williams Ishie with the Office of the Property Assessor.

III. Review and Approval of Minutes: Approval of the Minutes from the MBOE Meetings of April 18, 2022, and April 19, 2022, Motion by Melba Jackson. second by Truitt Ellis, unanimously approved.

IV. Appeals:

8:30 AM

Cubby Holes, GP  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 040 00 0 034.00  
0 Westcap Rd, Whites Creek TN 37189

Motion to No Change the Total Land Value of \$442,200, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$442,200.

Cubby Holes, GP  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 040 00 0 222.00  
4226 Westcap Rd, Whites Creek TN 37189

Motion to Change the Total Value to \$2,300,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$646,900 and Improvement Value reduced to \$1,653,100.

Jack Nixon & Brenda Nixon  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 041 04 0 073.00  
3978 Dickerson Pike, Nashville TN 37207

Motion to Change the Total Value to \$1,900,000, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$214,300 and Improvement Value reduced to \$1,685,700.

Two Rivers Corp. Center  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 062 00 0 232.00  
2501 McGavock Pike, Nashville TN 37214

Motion to Change the Total Value to \$31,400,000, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$8,161,800 and Improvement Value reduced to \$23,238,200.

ECL Investment, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 072 06 0 256.00  
1106 McGavock Pike, Nashville TN 37216

Motion to Change the Total Value to \$695,000, by Truitt Ellis, second by Melba Jackson,  
unanimously approved. Land Value of \$444,300 and Improvement Value reduced to \$250,700.

(5 Parcels Heard Together)

U.S. Smokeless Tobacco Company, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 092 04 0 301.00  
1000 Herman St, Nashville TN 37208

Motion to Change the Total Value to \$7,945,250, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value reduced to \$7,866,950 and Improvement Value of \$78,300.

U.S. Smokeless Tobacco Company, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 092 04 0 327.00  
1015 Herman St, Nashville TN 37208

Motion to Change the Total Value to \$18,362,400, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value reduced to \$18,081,700 and Improvement Value of \$280,700.

U.S. Smokeless Tobacco Company, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 092 04 0 373.00  
809 11<sup>th</sup> Ave N, Nashville TN 37203

Motion to Change the Total Land Value to \$3,201,600, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value reduced to \$3,201,600.

U.S. Smokeless Tobacco Company, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 092 04 0 374.00  
1104 DeSha St, Nashville TN 37203

Motion to Change the Total Land Value to \$609,800, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value reduced to \$609,800.

U.S. Smokeless Tobacco Company, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 001.00  
937 Herman St, Nashville TN 37208

Motion to Change the Total Value to \$10,980,950, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value reduced to \$8,537,760 and Improvement Value reduced to \$2,443,190.

(8 Parcels Heard Together)

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 004.00  
1020 Harrison St, Nashville TN 37208

Motion to No Change the Total Value of \$1,691,100, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$1,690,100 and Improvement Value of \$1,000.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 014.00  
800 Harrison St, Nashville TN 37203

Motion to Change the Total Value to \$33,018,900, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value reduced to \$32,824,300 and Improvement Value of \$194,600.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 028.00  
0 Harrison St, Nashville TN 37203

Motion to No Change the Total Value of \$2,634,200, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$2,578,700 and Improvement Value of \$55,500.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 029.00  
901 Harrison St, Nashville TN 37203

Motion to No Change the Total Value of \$1,231,700, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$1,200,000 and Improvement Value of \$31,700.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 030.00  
905 Harrison St, Nashville TN 37203

Motion to No Change the Total Value of \$7,050,400, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$6,900,000 and Improvement Value of \$150,400.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 032.00  
1021 Harrison St, Nashville TN 37203

Motion to No Change the Total Value of \$2,685,600, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$2,683,300 and Improvement Value of \$2,300.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 088.00  
0 Rosa L Parks Blvd, Nashville TN 37203

Motion to No Change the Total Land Value of \$104,500, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$104,500.

United State Tobacco MANF. LTD Partnership  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 01 0 096.00  
0 Harrison St, Nashville TN 37203

Motion to No Change the Total Land Value of \$183,600, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$183,600.

(3 Parcels Heard Together)

265 Partners  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 16 0 250.00  
265 Hermitage Ave, Nashville TN 37210

Motion to Change the Total Value to \$263,200, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$180,000 and Improvement Value reduced to \$83,200.

265 Partners  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 16 0 251.00  
267 Hermitage Ave, Nashville TN 37210

Motion to No Change the Total Value of \$182,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$180,000 and Improvement Value of \$2,000.

265 Partners  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 16 0 252.00  
269 Hermitage Ave, Nashville TN 37210

Motion to No Change the Total Value of \$194,800, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$182,900 and Improvement Value of \$11,900.

(3 Parcels Heard Together)

Bobby Joslin  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 16 0 270.00  
140 Green St, Nashville TN 37210

Motion to No Change the Total Land Value of \$61,200, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$61,200.

Robert Jackson Joslin, Jr.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 16 0 271.00  
138 Green St, Nashville TN 37210

Motion to No Change the Total Value of \$285,100, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$95,600 and Improvement Value of \$189,500.

Robert Joslin, Jr.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 16 0 272.00  
136 Green St, Nashville TN 37210

Motion to No Change the Total Land Value of \$95,600, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$95,600.

BR Properties  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 094 09 0 075.00  
200 Fesslers Ln, Nashville TN 37210

Motion to No Change the Total Value of \$1,642,700, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$201,200 and Improvement Value of \$1,441,500.

Robert J. Joslin, Jr.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 094 13 0 016.00  
159 Green St, Nashville TN 37210

Motion to No Change the Total Value of \$280,400, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$116,600 and Improvement Value of \$163,800.

Robert J. Joslin, Jr.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 094 13 0 017.00  
161 Green St, Nashville TN 37210

Motion to No Change the Total Value of \$298,100, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$105,500 and Improvement Value of \$192,600.

Metropolitan Investors  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 095 00 0 101.00  
2500 Perimeter Place Dr, Nashville TN 37214

Motion to No Change the Total Value of \$4,449,100, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$1,096,000 and Improvement Value of \$3,353,100.

Blue Gate Nashville Percy Owner, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 097 13 0 044.00  
3411 Percy Priest Dr, Nashville TN 37214

Motion to Change the Total Value to \$10,300,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$1,777,200 and Improvement Value reduced to \$8,522,800.

Dale Avenue, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 10 0 074.00  
650 Wedgewood Ave, Nashville TN 37203

Motion to Change the Total Value to \$900,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$480,900 and Improvement Value reduced to \$419,100.

Elm Hill Businessplex, LLC ET AL  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 01 0 165.00  
849 Elm Hill Pike, Nashville TN 37210

Motion to No Change the Total Value of \$1,480,100, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$697,000 and Improvement Value of \$783,100.

(2 Parcels Heard Together)

William H. Hawkins, Trustee  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 04 0 024.00  
730 Massman Dr, Nashville TN 37210

Motion to No Change the Total Value of \$3,082,500, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$490,500 and Improvement Value of \$2,592,000.

William H. Hawkins, Trustee  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 107 01 0 007.00  
1654 Elm Hill Pike, Nashville TN 37210

Motion to No Change the Total Value of \$39,508,800, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$4,618,400 and Improvement Value of \$34,890,400.

4320 Kenilwood, LLC & 100 Oaks Storage, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 132 07 0 062.00  
4320 Kenilwood Dr, Nashville TN 37204

Motion to No Change the Total Value of \$8,342,200, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$1,878,300 and Improvement Value of \$6,463,900.

(2 Parcels Heard Together)

GBD, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 133 00 0 109.00  
501 Allied Dr, Nashville TN 37211

Motion to No Change the Total Value of \$6,115,600, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$1,337,300 and Improvement Value of \$4,778,300.

GBD, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 133 00 0 133.00  
3620 Trousdale Dr, Nashville TN 37204

Motion to No Change the Total Value of \$3,003,800, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$1,224,000 and Improvement Value of \$1,779,800.

Brentwood Stor-N-Lok  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 171 00 0 019.00  
520 Summit View Pl, Brentwood TN 37027

Motion to Change the Total Value to \$9,100,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$3,355,400 and Improvement Value reduced to \$5,744,600.

V. Adjournment of the Meeting

Motion to adjourn by Melba Jackson, second by Truitt Ellis, unanimously approved.

Meeting adjourned 12:10 PM.

**ATTEST:**

**APPROVED:**

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