

MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Tuesday May 3, 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 Wes Thomas, with the Office of the Property Assessor.

- III. Review and Approval of Minutes:
- IV. Appeals:

8:30 AM

Southland Properties
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 034 15 0 035.00
1225 Northgate Business Pkwy, Madison TN 37115

Motion to Change the Total Value to \$4,758,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$563,300 and Improvement Value reduced to \$4,194,700.

Ginsberg Family Partnership, LP Jay Catignani, with Property Tax Consultants, appearing Parcel ID 094 00 0 125.00 101 Spence Ln, Nashville TN 37210

Motion to No Change the Total Value of \$1,615,200, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$169,000 and Improvement Value of \$1,446,200.

Charles W Hawkins III, Trustee Jay Catignani, with Property Tax Consultants, appearing Parcel ID 095 13 0 020.00 712 Massman Dr, Nashville TN 37210

Motion to Change the Total Value to \$5,355,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$805,500 and Improvement Value reduced to \$4,549,500.

William A Evans, Jr., Trustee for Trust #1 & 2 Jay Catignani, with Property Tax Consultants, appearing Parcel ID 106 00 0 058.00 1030 Cornelia St, Nashville TN 37217

Motion to No Change the Total Value of \$1,636,200, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$156,800 and Improvement Value of \$1,479,400.

William A Evans, Jr., Trustee Jay Catignani, with Property Tax Consultants, appearing Parcel ID 106 00 0 059.00 1040 Cornelia St, Nashville TN 37217

Motion to No Change the Total Value of \$882,900, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$278,800 and Improvement Value of \$604,100.

CVE, Inc.

Jay Catignani, with Property Tax Consultants, appearing Parcel ID 106 09 0 043.00 530 Woodycrest Ave, Nashville TN 37210

Motion to Change the Total Value to \$5,144,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$1,219,700 and Improvement Value reduced to \$3,924,300.

F M Sylvan, Inc. Jay Catignani, with Property Tax Consultants, appearing Parcel ID 106 12 0 001.00 317 Wilhagan Rd, Nashville TN 37217

Motion to Change the Total Value to \$1,927,620, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$170,100 and Improvement Value reduced to \$1,757,520.

A-D-H Partnership Jay Catignani, with Property Tax Consultants, appearing Parcel ID 118 16 0 005.00 2940 Kraft Dr, Nashville TN 37204

Motion to No Change the Total Value of \$8,985,600, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$1,843,500 and Improvement Value of \$7,142,100.

James Bryan Lewis & Hilda M. Lewis, Co-Trustees Jay Catignani, with Property Tax Consultants, appearing Parcel ID 133 15 0 104.00 539 Paragon Mills Rd, Nashville TN 37211

Motion to No Change the Total Value of \$774,700, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$201,200 and Improvement Value of \$573,500.

TC Properties
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 147 12 0 053.00
4715 Nolensville Pike, Nashville TN 37211

Motion to Change the Total Value to \$590,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$300,100 and Improvement Value reduced to \$289,900.

Connor Family Trust Jay Catignani, with Property Tax Consultants, appearing Parcel ID 163 00 0 232.00 1110 Bell Rd, Antioch TN 37013

Motion to No Change the Total Value of \$2,171,200, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$265,700 and Improvement Value of \$1,905,500.

Energylogic Properties, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 175 00 0 148.00
3034 Owen Dr, Antioch TN 37013

Motion to No Change the Total Value of \$4,364,800, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$635,800 and Improvement Value of \$3,729,000.

Sprintz Real Estate Co., LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 079 00 0 091.00 6205 Cockrill Bend Cir, Nashville TN 37209

Motion to No Change the Total Value of \$6,590,900, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$1,049,600 and Improvement Value of \$5,541,300.

Cockrill Bend Properties, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 079 10 0A 001.00
7344 Cockrill Bend Blvd, Nashville TN 37209

Motion to No Change the Total Value of \$3,840,400, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$492,000 and Improvement Value of \$3,348,400.

Cockrill Bend Properties, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 079 10 0A 002.00
7340 Cockrill Bend Blvd, Nashville TN 37209

Motion to Change the Total Value to \$1,400,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$141,500 and Improvement Value reduced to \$1,258,500.

Cockrill Bend Properties, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 079 10 0A 010.00
7342 Cockrill Bend Blvd, Nashville TN 37209

Motion to Change the Total Value to \$1,023,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$104,600 and Improvement Value reduced to \$918,400.

Mimms, LLC & Campbell & Campbell, LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 091 00 0 029.00 6100 Centennial Blvd, Nashville TN 37209

Motion to Change the Total Value to \$3,506,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value reduced to \$3,435,820 and Improvement Value reduced to \$70,180.

Crown Investors
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 105 12 0 048.00
1920 Nolensville Pike, Nashville TN 37211

Motion to Change the Total Value to \$5,562,000, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$1,152,600 and Improvement Value reduced to \$4,409,400.

Toman Ventures, LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 118 02 0 224.00 2712 Westwood Dr, Nashville TN 37204

Motion to Change the Total Value to \$3,000,000, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$1,458,400 and Improvement Value reduced to \$1,541,600.

Toman Ventures, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 118 02 0 286.00
0 White Ave, Nashville TN 37204

Motion to No Change the Total Land Value of \$1,296,300, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$1,296,300.

J. Patrick Brakefield, Trustee Jay Catignani, with Property Tax Consultants, appearing Parcel ID 118 12 0 047.00 2910 Kraft Dr, Nashville TN 37204

Motion to No Change the Total Value of \$3,274,800, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$960,500 and Improvement Value of \$2,314,300.

The Elam Company
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 118 16 0 022.00
614 Fontana Ave, Nashville TN 37204

Motion to No Change the Total Value of \$1,302,300, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$385,500 and Improvement Value of \$916,800.

Richardson Tennessee Community Property Revocable Trust Jay Catignani, with Property Tax Consultants, appearing Parcel ID 119 09 0 003.00 2633 Grandview Ave, Nashville TN 37211

Motion to No Change the Total Value of \$2,439,100, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$669,000 and Improvement Value of \$1,770,100.

Sullivan/Lunsford Family Partners, L.P.
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 119 09 0 214.01
535 Thompson Ln, Nashville TN 37211

Motion to No Change the Total Value of \$5,132,800, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$1,749,000 and Improvement Value of \$3,383,800.

Gary M. Clark & Bentz Properties, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 132 08 0 010.00
3068 Sidco Dr, Nashville TN 37204

Motion to No Change the Total Value of \$3,336,200, by Carnell Scruggs, second by Roger Farmer, unanimously approved. Land Value of \$831,100 and Improvement Value of \$2,505,100.

Crowell Capital Partners, GP Jay Catignani, with Property Tax Consultants, appearing Parcel ID 094 09 0 030.00 79 Willow St, Nashville TN 37210

Motion to No Change the Total Value of \$2,234,800, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$823,300 and Improvement Value of \$1,411,500.

J.F.C. Enterprises, Inc.
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 106 02 0 055.00
911 Twin Elms Ct, Nashville TN 37210

Motion to No Change the Total Value of \$1,930,200, by Roger Farmer, second by Carnell Scruggs, unanimously approved. Land Value of \$334,500 and Improvement Value of \$1,595,700.

V. Adjournment of the Morning Meeting

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

Meeting adjourned 11:12 AM.

VI. Call To Order for Afternoon Meeting

VII. Roll Call

Members present included: Ms. Melba Jackson, Mr. Bob Notestine, and Dr. Truitt Ellis. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor.

VIII. Appeals:

1:00 PM

(2 Parcels Heard Together)

Pine Street Flats, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 093 13 0L 002.00
0 Pine St, Nashville TN 37203

Motion to No Change the Total Value of \$20,776,500, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$14,211,600 and Improvement Value of \$6,564,900.

Pine Street Flats, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 093 13 0L 003.00
1055 Pine St, Nashville TN 37203

Motion to Change the Total Value to \$63,676,774, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$10,360,000 and Improvement Value reduced to \$53,316,774.

Paul Budslick Jay Catignani, with Property Tax Consultants, appearing Parcel ID 103 06 0 257.00 212 White Bridge Pike, Nashville TN 37209

Motion to Continue this appeal until Friday May 6, 2022 @8:30 AM, by Melba Jackson, second by Truitt Ellis, unanimously approved.

WPP West End, LLC & We Partners, LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 104 02 0 361.00 3011 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$5,000,000, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$4,573,800 and Improvement Value reduced to \$426,200.

(2 Parcels Heard Together)

Poston Avenue Properties, LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 104 02 0P 001.00 2910 Poston Ave, Nashville TN 37203

Motion to Change the Total Value to \$1,935,400, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$1,316,300 and Improvement Value reduced to \$619,100.

Poston Avenue Properties, LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 104 02 0P 002.00 2908 Poston Ave, Nashville TN 37203

Motion to Change the Total Value to \$1,786,600, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$1,215,000 and Improvement Value reduced to \$571,600.

Yonis Capital, LLC Jay Catignani, with Property Tax Consultants, appearing Parcel ID 105 04 0 219.00 10 Fairfield Ave, Nashville TN 37210

Motion to Change the Total Value to \$1,700,000, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$463,900 and Improvement Value reduced to \$1,236,100.

2216 Abbott Martin, LLC
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 117 14 0 417.00
2216 Abbott Martin Rd, Nashville TN 37215

Motion to No Change the Total Value of \$7,790,100, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$3,997,500 and Improvement Value of \$3,792,600.

Jeffrey S. Brock, ET UX Jay Catignani, with Property Tax Consultants, appearing Parcel ID 131 02 0B 004.00 4104 Hillsboro Pike 4, Nashville TN 37215

Motion to No Change the Total Value of \$922,100, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$758,400 and Improvement Value of \$163,700.

The Elam Company
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 034 01 0 080.00
159 Gleaves St, Madison TN 37115

Motion to Change the Total Value to \$484,000, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$117,600 and Improvement Value reduced to \$366,400.

Mark Lambert
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 091 16 0 005.00
405 46th Ave N, Nashville TN 37209

Motion to No Change the Total Value of \$833,600, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$825,000 and Improvement Value of \$8,600.

1516 Church Street Properties
Jay Catignani, with Property Tax Consultants, appearing
Parcel ID 092 12 0 516.00
1516 Church St, Nashville TN 37203

Motion to Change the Total Value to \$2,885,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$2,219,300 and Improvement Value reduced to \$665,700.

James M. Halloran Jay Catignani, with Property Tax Consultants, appearing Parcel ID 103 01 0 026.00 6215 Charlotte Pike, Nashville TN 37209

Motion to Continue this appeal until Friday May 6, 2022 @8:30 AM, by Melba Jackson, second by Truitt Ellis, unanimously approved.

Lanell B. Padgett & John B. Padgett & Jason R. Padgett, Co-Trustees Jay Catignani, with Property Tax Consultants, appearing Parcel ID 105 02 0 441.00 1000 $8^{\rm th}$ Ave S, Nashville TN 37203

Motion to Change the Total Value to \$5,450,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$4,234,100 and Improvement Value reduced to \$1,215,900.

Joslin Sign & Maintenance Company Jay Catignani, with Property Tax Consultants, appearing Parcel ID 106 06 0 101.00 624 Murfreesboro Pike, Nashville TN 37210

Motion to No Change the Total Value of \$1,146,900, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$839,200 and Improvement Value of \$307,700.

Hillsboro Realty Company Jay Catignani, with Property Tax Consultants, appearing Parcel ID 119 09 0 220.00 501 Thompson Ln, Nashville TN 37211

Motion to Change the Total Value to \$404,000, by Melba Jackson, second Truitt Ellis, unanimously approved. Land Value of \$329,000 and Improvement Value reduced to \$75,000.

Phillip E. Pratt & Kenneth S. Pratt & Felicia A. Pratt Jay Catignani, with Property Tax Consultants, appearing Parcel ID 147 11 0 040.00 4601 Nolensville Pike, Nashville TN 37211

Motion to No Change the Total Value of \$1,584,600, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$945,700 and Improvement Value of \$638,900.

IX.	Adjournment o	f the Aft	ernoon	Meeting
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Motion to adjourn by Melba Jackson, second by Truitt Ellis, unanimously approved.

Meeting adjourned 2:52 PM.

ATTEST:	APPROVED: