



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

Monday August 12, 2024

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

Property Assessor's Office, Howard Office Building, 2<sup>nd</sup> Floor,  
700 President Ronald Reagan Way, Suite 210

I. Call To Order

II. Roll Call

Members present included: Ms. Deb Dawson, Ms. Alexa Coulton, and Mr. Michael Milliner. Also present were Herman Ruben, Gabe Martin, and Alex Blake with the Office of the Property Assessor. Mr. Michael Hayes, CEO with CB Ragland Co., was present at the beginning of the meeting to provide insight and information on the current state of the real estate market, on behalf of the tax representatives, Evans and Petree.

III. Review and Approval of Minutes:

IV. Public Comment Period

**\*\*NOTE\*\*** The MBOE heard both the appeals scheduled for the morning and afternoon during the morning session.

V. Appeals:

8:30 AM

Tennessee Processing Center LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 060 13 0 217.00  
420 Woodfolk Ave, Nashville TN 37207

At the request of the appellant, this appeal is hereby withdrawn.

Nashville Income Partners, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 070 16 0 007.00  
227 French Landing Dr, Nashville TN 37228

Motion to Change the Total value to \$14,741,222, by Michael Milliner, second by Alexa Coulton, unanimously approved. Land value of \$2,577,000 and Improvement Value reduced to \$12,164,222. (This value is applying the Sale Ratio of 0.7143)

Forum Woodlawn, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 070 16 0 021.00  
210 Athens Way, Nashville TN 37228

Motion to Change the Total value to \$21,072,748, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$7,848,600 and Improvement Value reduced to \$13,224,148. (This value is applying the Sale Ratio of 0.7143)

443 Donelson Pike, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 096 13 0 187.00  
441 Donelson Pike, Nashville TN 37214

Motion to Change the Total value to \$9,807,040, by Michael Milliner, second by Alexa Coulton, unanimously approved. Land value of \$3,110,200 and Improvement Value reduced to \$6,696,840. (This value is applying the Sale Ratio of 0.7143)

443 Donelson Pike, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 096 13 0 195.00  
443 Allen Rd, Nashville TN 37214

Motion to Change the Total value to \$4,620,981, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$2,228,400 and Improvement Value reduced to \$2,392,581. (This value is applying the Sale Ratio of 0.7143)

3200 Park Drive, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 104 02 0 216.00  
3200 Park Dr, Nashville TN 37203

Motion to Change the Total value to \$14,612,458, by Michael Milliner, second by Alexa Coulton, unanimously approved. Land value reduced to \$14,611,458 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

American Center  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 104 02 0 409.00  
3101 West End Cir, Nashville TN 37203

Motion to Change the Total value to \$40,625,380, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$22,825,400 and Improvement Value reduced to \$17,799,980. (This value is applying the Sale Ratio of 0.7143)

1219 4<sup>th</sup> Ave South LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 105 03 0 330.00  
1219 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to Change the Total value to \$1,482,173, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$501,000 and Improvement Value reduced to \$981,173. (This value is applying the Sale Ratio of 0.7143)

Buchanan Station Partners, G.P.  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 106 04 0 017.00  
1650 Elm Hill Pike, Nashville TN 37210

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

Crestmoor MF, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 117 10 0 077.00  
2121 Crestmoor Rd, Nashville TN 37215

Motion to Change the Total value to \$5,178,675, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$5,177,675 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

NWI Warehouse Group, L.P.  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 118 07 0 222.00  
731 Melrose Ave, Nashville TN 37211

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

DA Investments Subsidiary LLC ET AL  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 120 10 0 089.00  
1321 Murfreesboro Pike, Nashville TN 37217

Motion to Change the Total value to \$11,532,641, by Michael Milliner, second by Alexa Coulton, unanimously approved. Land value of \$1,650,700 and Improvement Value reduced to \$9,881,941. (This value is applying the Sale Ratio of 0.7143)

1:00 PM Appeals:

Ivy Building QOZB LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 071 13 0 004.00  
2 Vantage Way, Nashville TN 37228

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

20 Parcels Heard Together

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 083.00  
2500 Trevecca Ave, Nashville TN 37206

Motion to Change the Total value to \$278,901, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$277,901 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 187.00  
2416 Emmett Ave, Nashville TN 37206

Motion to Change the Total value to \$31,757, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$30,757 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 188.00  
2418 Emmett Ave, Nashville TN 37206

Motion to Change the Total value to \$31,757, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$30,757 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 189.00  
2420 Emmett Ave, Nashville TN 37206

Motion to Change the Total value to \$31,757, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$30,757 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 190.00  
1000 McClurkan Ave, Nashville TN 37206

Motion to Change the Total value to \$31,757, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$30,757 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 195.00  
1008 McClurkan Ave, Nashville TN 37206

Motion to Change the Total value to \$3,674,520, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$3,673,520 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 196.00  
1016 McClurkan Ave, Nashville TN 37206

Motion to Change the Total value to \$7,716,872, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$7,715,872 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 198.00  
2410 Trevecca Ave, Nashville TN 37206

Motion to Change the Total value to \$2,571,150, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$2,570,150 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 199.00  
1528 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$1,120,294, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$1,119,294 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 201.00  
1524 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$1,304,115, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$1,202,400 and Improvement Value reduced to \$101,715. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 228.00  
960 Strouse Ave, Nashville TN 37206

Motion to Change the Total Land value to \$298,170, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$298,170.  
(This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 229.00  
962 Strouse Ave, Nashville TN 37206

Motion to Change the Total Land value to \$309,263, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$309,263.  
(This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 230.00  
964 Strouse Ave, Nashville TN 37206

Motion to Change the Total Land value to \$186,357, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$186,357.  
(This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 232.00  
970 Strouse Ave, Nashville TN 37206

Motion to Change the Total Land value to \$254,053, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$254,053.  
(This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 236.00  
978 A Strouse Ave, Nashville TN 37206

Motion to Change the Total value to \$286,444, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$285,444 and Improvement Value reduced to \$1,000.  
(This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 237.00  
980 Strouse Ave, Nashville TN 37206

Motion to Change the Total value to \$551,400, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$550,400 and Improvement Value reduced to \$1,000.  
(This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 369.00  
2310 Trevecca Ave, Nashville TN 37206

Motion to Change the Total value to \$1,535,476, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$1,534,476 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 372.00  
1324 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$2,442,158, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$674,800 and Improvement Value reduced to \$1,767,358. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 376.00  
1310 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$1,219,494, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value of \$644,700 and Improvement Value reduced to \$574,794. (This value is applying the Sale Ratio of 0.7143)

Nashville Acquisition, LLC  
Richard Hunt and Caren Nichol with Evans and Petree PC, appeared.  
Parcel ID 072 13 0 439.00  
954 Strouse Ave, Nashville TN 37206

Motion to Change the Total Land value to \$231,931, by Alexa Coulton, second by Michael Milliner, unanimously approved. Land value reduced to \$231,931. (This value is applying the Sale Ratio of 0.7143)

VI. Adjournment

Motion to adjourn by Michael Milliner, second by Alexa Coulton, unanimously approved.

Meeting adjourned 10:21 AM.

**ATTEST:**

**APPROVED:**

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