



## **MINUTES**

### **METROPOLITAN BOARD OF EQUALIZATION**

**Tuesday July 28, 2020**

**9:00 A.M.**

**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: Mr. Bob Notestine, Mr. Charles Hankla and Ms. Brenda Gadd. Also present were Joshua Thomas with Metro Legal and Herman Ruben, Pam Williams Ishie and Randy Ward with the Office of the Property Assessor. Present for the appellants was: Jay Catignani with Property Tax Consultants.

III. Review and Approval of Minutes

Motion by Charles Hankla, second by Brenda Gadd, unanimously approved, to approve the minutes from the July 22, 2020 MBOE meeting.

IV. Appeals:

9:00 AM

Linda Dellwen Smith West & Jakie Cook  
Jay Catignani w/Property Tax Consultants  
Parcel ID 091 15 0 091.00  
5212 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Value of \$464,600, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$450,000 and Improvement Value of \$14,600.  
(At the request of the appellant)

Oscar Randolph Batson, Jr.  
Jay Catignani w/Property Tax Consultants  
Parcel ID 091 16 0 070.00  
4403 Elkins Ave, Nashville TN 37209

Motion to Change the Total Value to \$305,900, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$250,000 and Improvement Value reduced to \$55,900.  
(The Sales Ratio of 0.8477 is applied)

Big M's, LLC  
Jay Catignani w/Property Tax Consultants  
Parcel ID 092 16 0 259.00  
1907 Division St, Nashville TN 37203

Motion to No Change the Total Value of \$3,139,800, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$2,250,000 and Improvement Value of \$889,800.

Big M's, LLC  
Jay Catignani w/Property Tax Consultants  
Parcel ID 092 16 0 260.00  
1905 Division St, Nashville TN 37203

Motion to No Change the Total Value of \$1,137,200, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$1,125,000 and Improvement Value of \$12,200.

Lewis Investment Company, Inc.  
Jay Catignani w/Property Tax Consultants  
Parcel ID 092 16 0 293.00  
911 20<sup>th</sup> Ave S, Nashville TN 37212

Motion to table this appeal to a later date to get clarification on which tax rep is representing the Appellant; the appeal is currently at the State Board of Equalization for tax year 2020 by a different tax rep, by Charles Hankla, second by Brenda Gadd, unanimously approved.

The Broadway Hotel, LLC  
Jay Catignani w/Property Tax Consultants  
Parcel ID 093 06 4 043.00  
215 Broadway, Nashville TN 37201

Motion to No Change the Total Value of \$7,171,600, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$1,248,000 and Improvement Value of \$5,923,600.

The Broadway Hotel, LLC  
Jay Catignani w/Property Tax Consultants  
Parcel ID 093 06 4 057.00  
110 3<sup>rd</sup> Ave S, Nashville TN 37201

Motion to Change the Total Value to \$40,911,900, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$3,165,600 and Improvement Value reduced to \$37,746,300.  
(The Sales Ratio of 0.8477 is applied)

Country Music Hall of Fame  
Jay Catignani w/Property Tax Consultants  
Parcel ID 093 10 0B 002.00 001  
0 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$15,700,000, by Charles Hankla, second by Brenda Gadd, unanimously approved. Improvement Value of \$15,700,000.

Cromwell Capital Partners, GP  
Jay Catignani w/Property Tax Consultants  
Parcel ID 093 14 0 260.00  
730 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$5,441,150, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$3,103,650 and Improvement Value of \$2,337,500.

Oscar Randolph Batson, Jr.  
Jay Catignani w/Property Tax Consultants  
Parcel ID 103 03 0 210.00  
131 50th Ave N, Nashville TN 37209

Motion to Change the Total Value to \$372,000, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$250,000 and Improvement Value reduced to \$122,000.  
(The Sales Ratio of 0.8477 is applied)

Oscar R. Batson  
Jay Catignani w/Property Tax Consultants  
Parcel ID 103 03 0 208.00  
128 51st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$435,500, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$250,000 and Improvement Value reduced to \$185,500.  
(The Sales Ratio of 0.8477 is applied)

Three Beans, LLC  
Jay Catignani w/Property Tax Consultants  
Parcel ID 103 04 0 158.00  
4608 Nebraska Ave, Nashville TN 37209

Motion to Change the Total Value to \$327,900, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$275,000 and Improvement Value reduced to \$52,900.  
(The Sales Ratio of 0.8477 is applied)

Oscar Randolph Batson, Jr.  
Jay Catignani w/Property Tax Consultants  
Parcel ID 103 12 0 039.00  
248 Cherokee Rd, Nashville TN 37205

Motion to Change the Total Value to \$413,600, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$200,000 and Improvement Value reduced to \$213,600.  
(The Sales Ratio of 0.8477 is applied)

Oscar Randolph Batson  
Jay Catignani w/Property Tax Consultants  
Parcel ID 104 05 0 280.00  
3601 Meadowbrook Ave, Nashville TN 37205

Motion to Change the Total Value to \$326,100, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$240,000 and Improvement Value reduced to \$86,100.  
(The Sales Ratio of 0.8477 is applied)

Belcourt Partners  
Jay Catignani w/Property Tax Consultants  
Parcel ID 104 12 0 364.00  
1911 Belcourt Ave, Nashville TN 37212

Motion to Change the Total Value to \$40,000,000, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$1,603,000 and Improvement Value increased to \$38,397,000.  
(The Sales Ratio of 0.8477 is applied)

William T. Levy & Brooklyn R. Levy  
Jay Catignani w/Property Tax Consultants  
Parcel ID 104 13 0 048.00  
216 Carden Ave, Nashville TN 37205

Motion to Change the Total Value to \$881,600, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$290,000 and Improvement Value reduced to \$591,600.  
(The Sales Ratio of 0.8477 is applied)

Jeffrey L. Hymes & Valentina Kon  
Jay Catignani w/Property Tax Consultants  
Parcel ID 116 06 0 026.00  
120 Belle Meade Blvd, Nashville TN 37205

Motion to Change the Total Value to \$4,000,000, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$1,530,000 and Improvement Value reduced to \$2,470,000.  
(The Sales Ratio of 0.8477 is applied)

Oscar Randolph Batson  
Jay Catignani w/Property Tax Consultants  
Parcel ID 116 12 0 040.00  
3800 Woodmont Lane, Nashville TN 37215

Motion to Change the Total Value to \$445,900, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$340,000 and Improvement Value reduced to \$105,900.  
(The Sales Ratio of 0.8477 is applied)

Benjamin L. & Jamie A. Rechter  
Jay Catignani w/Property Tax Consultants  
Parcel ID 116 14 0 135.00  
501 Jackson Blvd, Nashville TN 37205

Motion to Change the Total Value to \$3,350,000, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$1,254,000 and Improvement Value reduced to \$2,096,000.  
(The Sales Ratio of 0.8477 is applied)

Oscar R. Batson  
Jay Catignani w/Property Tax Consultants  
Parcel ID 129 12 0 114.00  
6505 Highway 100, Nashville TN 37205

Motion to No Change the Total Value of \$462,800, by Charles Hankla, second by Brenda Gadd, unanimously approved. Land Value of \$293,300 and Improvement Value of \$169,500.

Oscar Randolph Batson, Jr.  
Jay Catignani w/Property Tax Consultants  
Parcel ID 161 05 0 002.00  
526 Woodhurst Dr, Nashville TN 37220

Motion to Change the Total Value to \$400,000, by Brenda Gadd, second by Charles Hankla, unanimously approved. Land Value of \$80,000 and Improvement Value reduced to \$320,000.  
(The Sales Ratio of 0.8477 is applied)

V. Adjournment

Motion to adjourn by Charles Hankla, second by Brenda Gadd, unanimously approved.

Meeting adjourned 11:53 AM.

**ATTEST:**

**APPROVED:**

---

---