



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

Thursday February 10, 2022

8:30 AM & 1:00 PM

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. Lori Caste, Mr. Derrick Starks, Ms. Melba Jackson, and Dr. Truitt Ellis. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor.

III. Review and Approval of Minutes:

IV. Appeals:

8:30 AM

Roy F. Clendenin & Carolyn Faye Clendenin  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 018 12 0 082.00  
651 N Main St, Goodlettsville TN 37072

Motion to Change the Total Value to \$138,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$105,200 and Improvement Value reduced to \$32,800.

Wheeler Revocable Living Trust  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 041 12 0 016.01  
3868 Dickerson Pike, Nashville TN 37207

Motion to Change the Total Value to \$1,050,000, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$105,100 and Improvement Value reduced to \$944,900.

(2 Parcels heard together)

Lee A Cohen  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 091 15 0 247.00  
4906 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$923,700, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$562,500 and Improvement Value reduced to \$361,200.

Lee A Cohen  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 091 15 0 248.00  
4904 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Land Value of \$326,300, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$326,300.

Mark C Lambert & Leslie M Riley  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 091 16 0 012.00  
4406 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Value of \$887,000, by Lori Caste, second by Melba Jackson,  
unanimously approved. Land Value of \$843,800 and Improvement Value of \$43,200.

25 Music Square West, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 092 16 0 381.00  
25 Music Sq W, Nashville TN 37203

Motion to Change the Total Value to \$11,300,000, by Lori Caste, second by Truitt Ellis,  
unanimously approved. Land Value of \$4,500,000 and Improvement Value reduced to \$6,800,000.

Curb Cash, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 092 16 0 423.00  
47 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$1,540,000, by Truitt Ellis, second by Melba Jackson,  
unanimously approved. Land Value of \$1,125,000 and Improvement Value reduced to \$415,000.

Curb Cash, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 092 16 0 424.00  
49 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$1,370,000, by Truitt Ellis, second by Lori Caste,  
unanimously approved. Land Value of \$1,125,000 and Improvement Value reduced to \$245,000.

Lewis Investment Co., Inc.  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 068.00  
1300 Division St, Nashville TN 37209

Motion to Change the Total Value to \$4,800,000, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$3,307,800 and Improvement Value reduced to \$1,492,200.

(2 Parcels heard together)

Lura Bainbridge, Trust  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 140.00  
29 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$1,455,500, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$1,125,000 and Improvement Value reduced to \$330,500.

Lura Bainbridge, Trust  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 141.00  
31 Music Sq E, Nashville TN 37203

Motion to No Change the Total Value of \$1,144,500, by Melba Jackson, second by Truitt Ellis,  
unanimously approved. Land Value of \$1,125,000 and Improvement Value of \$19,500.

Mike Curb, Trustee  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 147.00  
43 Music Sq E, Nashville TN 37203

Motion to Continue this parcel until Friday 2/11/2022 at 8:30 AM, by Truitt Ellis, second by Lori Caste,  
unanimously approved.

Curb 48 Music Square E, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 153.00  
48 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$3,700,000, by Lori Caste, second by Truitt Ellis,  
unanimously approved. Land Value of \$3,049,200 and Improvement Value reduced to \$650,800.

Curb Quonset Hut, Nonprofit, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 160.00  
34 Music Sq E, Nashville TN 37203

Motion to No Change the Total Value of \$5,654,400, by Melba Jackson, second by Lori Caste,  
unanimously approved. Land Value of \$3,200,400 and Improvement Value of \$2,454,000.

Curb Nashville, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 161.00  
16 Music Cir S, Nashville TN 37203

Motion to Change the Total Value to \$3,100,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$2,520,000 and Improvement Value reduced to \$580,000.

Timothy G Niarhos & Frances J Niarhos  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 104 04 0 101.00  
1106 18<sup>th</sup> Ave S, Nashville TN 37212

Motion to No Change the Total Value of \$1,128,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land Value of \$1,125,000 and Improvement Value of \$3,200.

Cromwell Capital Partners, GP  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 105 06 0 083.00  
1317 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,300,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$2,156,200 and Improvement Value reduced to \$143,800.

V. Adjournment of the Morning Meeting

Motion to adjourn by Melba Jackson, second by Lori Caste, unanimously approved.

Meeting adjourned 10:21 AM.

VI. Call To Order for Afternoon Meeting

VII. Roll Call for Afternoon Meeting

Members present included: Mr. Roger Farmer, Mr. Bob Notestine, and Ms. Jacqueline Kelly. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

VIII. Appeals:

1:00 PM

Vijay K Upadhyaya  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 06 1 036.00  
219 Rep John Lewis Way N, Nashville TN 37219

Motion to Change the Total Value to \$4,794,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$1,402,500 and Improvement Value reduced to \$3,391,500.

AB3, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 234.00  
1100 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$17,112,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$14,940,000 and Improvement Value of \$2,172,000.

(2 Parcels heard together)

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 276.00  
200 12<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$5,201,650, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$5,173,450 and Improvement Value of \$28,200.

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 278.00  
206 12<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,798,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$2,788,450 and Improvement Value of \$9,900.

(4 Parcels heard together)

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 280.00  
1107 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$1,580,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$1,571,050 and Improvement Value of \$9,300.

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 281.00  
1105 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$1,022,950, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$1,016,050 and Improvement Value of \$6,900.

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 282.00  
1103 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$2,698,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$2,681,050 and Improvement Value of \$17,300.

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 283.00  
1101 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$2,698,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$2,681,050 and Improvement Value of \$17,300.

Nashville Urban Partners 2007, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 284.00  
1112 Laurel St, Nashville TN 37203

Motion to Change the Total Value to \$8,100,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value reduced to \$8,061,700 and Improvement Value of \$38,300.

Nashville Urban Partners 2000 III, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0 289.00  
210 12<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$7,223,800, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$7,187,400 and Improvement Value of \$36,400.

Gulch Crossing, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 09 0B 002.00  
1033 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$88,505,600, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value of \$22,330,300 and Improvement Value of \$66,175,300.

Three Thirty Three, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 093 13 0 578.00  
329 11<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$24,990,000, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value of \$11,499,900 and Improvement Value reduced to \$13,490,100.

(2 Parcels heard together)

Small/Leiper's Fork, L.P.  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 104 15 0 256.00  
2315 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to No Change the Total Value of \$874,600, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$849,500 and Improvement Value of \$25,100.

Small/Leiper's Fork, L.P.  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 104 15 0 271.00  
2323 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to Change the Total Value to \$5,671,400, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$1,633,500 and Improvement Value reduced to \$4,037,900.

Ginsberg Family Limited Partnership, LP  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 104 16 0 053.00  
2200 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to Change the Total Value to \$9,379,000, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value of \$2,764,000 and Improvement Value reduced to \$6,615,000.

Fessmire Properties, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 129 08 0 084.00  
6200 Highway 100, Nashville TN 37205

Motion to No Change the Total Value of \$3,571,400, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$1,681,800 and Improvement Value of \$1,889,600.

United Hillsboro, LLC & 4235 Hillsboro, LLC  
Jay Catignani, with Property Tax Consultants appearing  
Parcel ID 131 02 0 044.00  
4235 Hillsboro Pike, Nashville TN 37215

Motion to Change the Total Value to \$7,200,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$3,659,000 and Improvement Value reduced to \$3,541,000.

IX. Adjournment of the Afternoon Meeting

Motion to adjourn by Roger Farmer, second by Jacqueline Kelly, unanimously approved.

Afternoon Meeting adjourned 2:20 PM.

**ATTEST:**

**APPROVED:**

---

---