



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

Thursday March 17, 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, Ms. Deb Dawson, and Ms. Melba Jackson. Also present were Herman Ruben, and Wes Thomas with the Office of the Property Assessor.

**\*\*NOTE\*\*** As neither the Chair nor Vice Chair were present in today's afternoon appeals, the MBOE elected Deb Dawson, as Temporary Chair for this meeting, Motion by Lori Caste, second by Melba Jackson, unanimously approved.

III. Review and Approval of Minutes:

IV. Appeals:

8:30 AM

(10 Parcels Heard Together)

NEWCO ARC LLC

Jay Catignani with Property Tax Consultants, appearing

Parcel ID 093 02 3 046.00

238 Rep John Lewis Way N, Nashville TN 37219

Motion to No Change the Total Value of \$527,500, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$525,000 and Improvement Value of \$2,500.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 02 3 047.00  
234 Rep John Lewis Way N, Nashville TN 37219

Motion to No Change the Total Value of \$1,434,300, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$1,428,000 and Improvement Value of \$6,300.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 02 3 051.00  
417 Union St, Nashville TN 37219

Motion to No Change the Total Value of \$1,548,600, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$875,000 and Improvement Value of \$673,600.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 02 3 052.00  
411 Union St, Nashville TN 37219

Motion to No Change the Total Value of \$1,576,900, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$1,568,000 and Improvement Value of \$8,900.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 02 3 056.00  
239 4<sup>th</sup> Ave N, Nashville TN 37219

Motion to No Change the Total Value of \$527,300, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$525,000 and Improvement Value of \$2,300.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 02 3 058.00  
237 4<sup>th</sup> Ave N, Nashville TN 37219

Motion to No Change the Total Value of \$561,700, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$560,000 and Improvement Value of \$1,700.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 02 3 059.00  
223 4<sup>th</sup> Ave N, Nashville TN 37219

Motion to No Change the Total Value of \$8,535,500, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$8,516,600 and Improvement Value of \$18,900.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 1 044.00  
230 Rep John Lewis Way N, Nashville TN 37219

Motion to No Change the Total Value of \$4,708,600, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$4,700,500 and Improvement Value of \$8,100.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 1 045.00  
226 Rep John Lewis Way N, Nashville TN 37219

Motion to No Change the Total Value of \$2,092,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$2,082,500 and Improvement Value of \$9,500.

NEWCO ARC LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 1 046.00  
218 Rep John Lewis Way N, Nashville TN 37219

Motion to No Change the Total Value of \$2,939,600, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$2,932,700 and Improvement Value of \$6,900.

Joseph N Barker, Trustee  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 2 076.00  
138 2<sup>nd</sup> Ave N, Nashville TN 37201

Motion to Continue this parcel to allow the Office of the Property Assessor to conduct a Field Review, by Lori Caste, second by Melba Jackson, unanimously approved.

RSF Investors, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 3 104.00  
429 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$4,080,200, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$1,709,000 and Improvement Value of \$2,371,200.

(5 Parcels Heard Together)

HT Nashville, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 4 024.00  
311 Broadway, Nashville TN 37201

Motion to No Change the Total Land Value of \$1,960,000, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$1,960,000.

HT Nashville, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 4 025.00  
309 Broadway, Nashville TN 37201

Motion to No Change the Total Land Value of \$1,312,500, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$1,312,500.

HT Nashville, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 4 026.00  
305 Broadway, Nashville TN 37201

Motion to No Change the Total Value of \$32,960,000, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$1,040,000 and Improvement Value of \$31,920,000.

HT Nashville, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 4 028.00  
105 3<sup>rd</sup> Ave S, Nashville TN 37201

Motion to No Change the Total Land Value of \$2,146,500, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$2,146,500.

HT Nashville, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 06 4 029.00  
111 3<sup>rd</sup> Ave S, Nashville TN 37201

Motion to No Change the Total Land Value of \$1,621,800, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$1,621,800.

Rose Legacy, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 10 0 403.00  
311 3<sup>rd</sup> Ave S, Nashville TN 37201

Motion to Change the Total Value to \$4,879,400, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$4,592,700 and Improvement Value reduced to \$286,700.

(2 Parcels Heard Together)

Nashville Urban Partners 2010, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 13 0 086.00  
1206 Pine St, Nashville TN 37203

Motion to No Change the Total Land Value of \$3,005,400, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$3,005,400.

Nashville Urban Partners 2010, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 13 0 087.00  
311 12<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$7,069,700, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$7,056,600 and Improvement Value of \$13,100.

Nashville Urban Partners 2000, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 13 0 105.00  
401 12<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$7,010,000, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$6,750,000 and Improvement Value reduced to \$260,000.

Shreeve Properties, Inc.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 14 0 034.00  
601 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,124,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$3,074,000 and Improvement Value reduced to \$50,000.

Crowell Capital Partners, GP  
Jay Catignani with Property Tax Consultants, appearing  
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 \$7,028,400, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$6,975,900 and Improvement Value of \$52,500.

V. Adjournment of the Morning Meeting

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

Meeting adjourned 10:25 AM.

VI. Call To Order for Afternoon Meeting

VII. Roll Call

Members present included: Ms. Glenda Chambers, Mr. Bob Notestine, and Mr. Trey Lewis. 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)

Primo Holdings  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 092 12 0 022.00  
1716 Charlotte Ave, Nashville TN 37203

Motion to Change the Total Value to \$591,000, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$590,000 and Improvement Value reduced to \$1,000.

Primo Holdings  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 092 12 0 023.00  
1712 Charlotte Ave, Nashville TN 37203

Motion to Change the Total Value to \$591,000, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$590,000 and Improvement Value reduced to \$1,000.

Shirley Talbot Boone Revocable Trust  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 092 12 0 478.00  
1722 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$2,160,000, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$2,000,000 and Improvement Value reduced to \$160,000.

William Terry Cantrell  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 092 16 0 126.00  
1904 Broadway, Nashville TN 37203

Motion to Change the Total Value to \$3,100,000, by Trey Lewis, second by Glenda Chambers, unanimously approved. Land Value of \$1,942,900 and Improvement Value reduced to \$1,157,100.

Alan & Robert M Garfinkle, Trustees  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 092 16 0 163.00  
102 19<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$2,050,500, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$2,048,000 and Improvement Value of \$2,500.

(2 Parcels Heard Together)

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

Motion to No Change the Total Value of \$5,968,800, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$3,375,000 and Improvement Value of \$2,593,800.

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

Motion to No Change the Total Value of \$1,702,200, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$1,687,500 and Improvement Value of \$14,700.

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

Motion to Change the Total Value to \$7,000,000, by Trey Lewis, second by Glenda Chambers, unanimously approved. Land Value of \$3,465,000 and Improvement Value reduced to \$3,535,000.

David Popkin ET UX  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 092 16 0 297.00  
1811 Division St, Nashville TN 37203

Motion to No Change the Total Value of \$2,782,100, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$1,274,200 and Improvement Value of \$1,507,900.

WPP West End, LLC & WE Partners, LLC  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 104 02 0 360.00  
3015 West End Ave, Nashville TN 37203

Motion to Change the Total Value to \$6,943,200, by Trey Lewis, second by Glenda Chambers, unanimously approved. Land Value of \$6,850,900 and Improvement Value reduced to \$92,300.

Vanderbilt University  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 104 03 0 066.00  
2609 West End Ave 101, Nashville TN 37203

Motion to Change the Total Value to \$17,020,900, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$17,007,300 and Improvement Value reduced to \$13,600.

GF Office, LLC  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 104 06 0 189.00  
3201 West End Ave, Nashville TN 37203

Motion to No Change the Total Value of \$2,085,000, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$2,025,000 and Improvement Value of \$60,000.

Lewis Investment Company, Inc.  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 105 07 0 355.00  
1401 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to Change the Total Value to \$455,300, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$335,400 and Improvement Value reduced to \$119,900.

Joe H Bandy, Jr.  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 117 15 0 034.00  
3800 Hillsboro Pike, Nashville TN 37215

Motion to Change the Total Value to \$3,068,100, by Trey Lewis, second by Glenda Chambers, unanimously approved. Land Value of \$2,768,100 and Improvement Value reduced to \$300,000.

Connor Family Trust  
Jay Catignani, with Property Tax Consultants, appearing  
Parcel ID 163 00 0 233.00  
1114 Bell Rd, Antioch TN 37013

Motion to No Change the Total Value of \$681,300, by Glenda Chambers, second by Trey Lewis, unanimously approved. Land Value of \$361,500 and Improvement Value of \$319,800.



IX. Adjournment of the Afternoon Meeting

Motion to adjourn by Glenda Chambers, second by Trey Lewis, unanimously approved.

Meeting adjourned 2:30 PM.

**ATTEST:**

**APPROVED:**

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