

MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Monday July 29, 2024 8:30 A.M & 1:00 P.M.

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

- I. Call To Order
- II. Roll Call

Members present included: Ms. Deb Dawson, Ms. Mia Parker, Ms. Lori Caste, and Dr. Truitt Ellis. Also present were Herman Ruben, and Alex Blake with the Office of the Property Assessor.

- III. Review and Approval of Minutes: Approval of minutes from the July 24, 2024, MBOE meeting, Motion by Lori Caste, second by Truitt Ellis, unanimously approved.
- IV. Public Comment Period

NOTE The MBOE went ahead and heard the 1:00 PM scheduled appeals at the conclusion of the 8:30 AM appeals. The tax representative and the staff from the Office of the Property Assessor agreed to complete all of the appeals in the morning.

V. Appeals:

8:30 AM

Jackson's Old Hickory Country Club, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 053 00 0 011.00
1904 Old Hickory Blvd, Old Hickory TN 37138

Motion to Change the Total value of \$3,228,636, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$1,940,000 and Improvement value reduced to \$1,288,536. (This value is applying the Sale Ratio of 0.7143)

HS South Dixie Ventures LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 092 15 0 155.00
2322 West End Ave, Nashville TN 37203

Motion to No Change the Total value of \$5,561,700, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$4,000,000 and Improvement value of \$1,561,700.

Lewis & Smith Enterprises, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 092 16 0 293.00
911 20th Ave S, Nashville TN 37212

Motion to Change the Total value to \$6,250,125, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$3,465,000 and Improvement value reduced to \$2,785,125. (This value is applying the Sale Ratio of 0.7143)

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

Motion to No Change the Total value of \$6,943,200, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$6,850,900 and Improvement value of \$92,300.

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

Motion to Change the Total value to \$15,775,258, by Mia Parker, second by Lori Caste, unanimously approved. Land value reduced to \$15,761,658 and Improvement value of \$13,600. (This value is applying the Sale Ratio of 0.7143)

West End Real Estate, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 104 06 0 072.00
3404 West End Ave, Nashville TN 37203

Motion to Change the Total value to \$4,642,950, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$4,320,000 and Improvement value reduced to \$322,950. (This value is applying the Sale Ratio of 0.7143)

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

Motion to Change the Total value to \$1,785,750, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$1,725,750 and Improvement value of \$60,000. (This value is applying the Sale Ratio of 0.7143)

Hillsboro Aesthetics Partners, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 104 12 0 097.00
2020 21st Ave S, Nashville TN 37212

Motion to Change the Total value to \$2,100,042, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,672,800 and Improvement value reduced to \$427,242. (This value is applying the Sale Ratio of 0.7143)

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

Motion to No Change the Total value of \$1,700,000, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$463,900 and Improvement value of \$1,236,100.

Lisa T. Wheeler Non-Exempt Trust ET AL Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 118 06 0 174.00 2711 $8^{\rm th}$ Ave S, Nashville TN 37204

Motion to Change the Total value to \$6,914,424, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$5,914,424 and Improvement value reduced to \$1,000,000. (This value is applying the Sale Ratio of 0.7143)

Mousavi Properties, LLC Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 162 00 0 248.00 1635 Bell Rd, Nashville TN 37211

Motion to No Change the Total value of \$1,926,400, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$1,570,700 and Improvement value of \$355,700.

NOTE This concludes the morning session and the MBOE continued with the afternoon session.

1:00 PM

Four (4) Parcels heard together.

Leonard Amdur & Peters Property Mgmt.

Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.

Parcel ID 082 09 0 253.00

1220 Rosa L. Parks Blvd, Nashville TN 37208

Motion to No Change the Total Land value of \$1,269,000, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$1,269,000.

Leonard Amdur & K & L Properties Partnership
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 082 13 0 144.00
1216 Rosa L. Parks Blvd, Nashville TN 37208

Motion to No Change the Total Land value of \$504,000, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$504,000.

Leonard Amdur & K & L Properties Partnership
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 082 13 0 145.00
1214 Rosa L. Parks Blvd, Nashville TN 37208

Motion to No Change the Total Land value of \$600,000, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$600,000.

Karl E. Peters & Ann M. Peters & Leonard Amdur Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 082 13 0 148.00 1210 Rosa L. Parks Blvd, Nashville TN 37208

Motion to No Change the Total value of \$1,749,600, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$1,728,000 and Improvement Value of \$21,600.

712 4^{th} Ave Partners Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 082 13 0 344.00 700 4^{th} Ave N, Nashville TN 37219

Motion to Change the Total value to \$3,107,205, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$607,500 and Improvement value reduced to \$2,499,705. (This value is applying the Sale Ratio of 0.7143)

Nashville Soccer Holdings Development, LLC Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 105 11 0 331.00 001 0 Benton Ave, Nashville TN 37203

Motion to Change the Total value to \$30,008,672, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,249,300 and Improvement value reduced to \$28,759,372. (This value is applying the Sale Ratio of 0.7143)

Old Hickory TN Partners, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 114 00 0 119.00
645 Old Hickory Blvd, Nashville TN 37209

Motion to Change the Total value to \$56,568,274, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$4,186,000 and Improvement value reduced to \$52,382,274. (This value is applying the Sale Ratio of 0.7143)

Three (3) Parcels Heard Together.

William R Hostettler, Jr & Haydn Lane Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 128 07 0A 014.00 0 Sawyer Brown Rd, Nashville TN 37221

Motion to No Change the Total Land value of \$22,000, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$22,000.

William R Hostettler, Jr & Haydn Lane
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 128 07 0A 016.00 001
0 Sawyer Brown Rd, Nashville TN 37221

Motion to No Change the Total Land value of \$158,400, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$158,400.

William R Hostettler, Jr & Haydn Lane Jay Catignani and Libby Catignani with Property Tax Consultants, appeared. Parcel ID 128 07 0A 016.00 002 0 Sawyer Brown Rd, Nashville TN 37221

Motion to No Change the Total Land value of \$369,600, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$369,600.

Richland South, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 162 15 0A 001.00
0 Bell Rd, Nashville TN 37211

Motion to No Change the Total Land value of \$2,735,000, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$2,735,000.

VI. Adjournment

Motion to adjourn by Lori Caste, second by Truitt Ellis, unanimously approved.

Meeting adjourned 11:53 AM.

ATTEST:	APPROVED:	