



MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Tuesday July 30, 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: Mr. Roger Farmer, Ms. Mia Parker, Ms. Lori Caste, and Mr. Charley Hankla. Also present were Herman Ruben, and Nathan Burton with the Office of the Property Assessor.

III. Review and Approval of Minutes:

IV. Public Comment Period

****NOTE**** The MBOE went ahead and began to hear appeals from the 1:00 PM scheduled appeals at the conclusion of the 8:30 AM appeals. The MBOE recessed at 11:15 AM until the afternoon appeals began at 1:00 PM

V. Appeals:

8:30 AM

W.P. Stevenson, Trustee
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 081 01 0A 001.00
1822 A River Dr, Nashville TN 37218

Motion to Change the Total value to \$535,725, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$63,200 and Improvement value reduced to \$472,525. (This value is applying the Sale Ratio of 0.7143)

6124 Robertson Avenue Partners, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 091 09 0 311.00
6124 Robertson Ave, Nashville TN 37209

Motion to Change the Total Land value to \$900,018, by Lori Caste, second by Mia Parker, unanimously approved. Land value reduced to \$900,018.
(This value is applying the Sale Ratio of 0.7143)

Richard M. Small GST-Exempt Trust
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 091 14 0 253.00
5706 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total value of \$8,761,900, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$5,032,100 and Improvement value of \$3,729,800.

Steven Holt Madded & Kelly Madden
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 092 12 4A 196.00
1616 West End Ave #3204, Nashville TN 37203

Motion to No Change the Total value of \$3,022,000, by Charley Hankla, second by Lori Caste, unanimously approved. Land value of \$132,000 and Improvement value of \$2,890,000.

James M Halloran
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 103 01 0 076.00
6025 Neighborly Ave, Nashville TN 37209

Motion to Change the Total value to \$535,700, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$453,000 and Improvement Value reduced to \$82,700.
(This value is applying the Sale Ratio of 0.7143)

Elm Hill Businessplex, LLC ET AL
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 106 01 0 165.00
849 Elm Hill Pike, Nashville TN 37210

Motion to No Change the Total value of \$1,480,100, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$697,000 and Improvement value of \$783,100.

CTN Holdco LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 116 15 0 007.00
530 Jackson Blvd, Nashville TN 37205

Motion to No Change the Total value of \$11,350,000, by Charley Hankla, second by Lori Caste, unanimously approved. Land value of \$2,546,900 and Improvement value of \$8,803,100.

617 Berry Road, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 118 03 0 023.00
617 Berry Rd, Nashville TN 37204

Motion to Change the Total value to \$2,038,612, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$686,100 and Improvement Value reduced to \$1,352,512. (This value is applying the Sale Ratio of 0.7143)

J Redd & Assoc., Inc.
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 133 05 0 073.00
447 Atlas Dr, Nashville TN 37211

Motion to No Change the Total value of \$871,200, by Charley Hankla, second by Lori Caste, unanimously approved. Land value of \$252,500 and Improvement value of \$618,700.

J Redd & Assoc., Inc.
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 133 06 0 260.00
410 McNally Dr, Nashville TN 37211

Motion to Change the Total value to \$3,750,075, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$792,800 and Improvement Value reduced to \$2,957,275. (This value is applying the Sale Ratio of 0.7143)

Jacobs Manufacturing Co. (The)
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 175 00 0 158.00
4191 Murfreesboro Pike, Antioch TN 37013

Motion to No Change the Total value of \$10,072,700, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$1,696,300 and Improvement value of \$8,376,400.

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

1:00 PM

CWI 2018 Trust & MWT 2018 Trust, The
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 104 02 0 100.00
3195 Parthenon Ave, Nashville TN 37203

Motion to Change the Total value to \$1,285,740, by Charley Hankla, second by Lori Caste, unanimously approved. Land value of \$420,000 and Improvement Value reduced to \$865,740. (This value is applying the Sale Ratio of 0.7143)

4 Parcels Heard Together.

Westboro, L.P.

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

Parcel ID 104 02 0 224.00

3101 West End Ave, Nashville TN 37203

Motion to Change the Total value to \$6,042,978, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$5,575,000 and Improvement Value reduced to \$467,978. (This value is applying the Sale Ratio of 0.7143)

Westboro, L.P.

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

Parcel ID 104 06 0 235.00

3105 West End Ave, Nashville TN 37203

Motion to Change the Total value to \$3,085,776, by Lori Caste, second by Charley Hankla, unanimously approved. Land value reduced to \$3,084,776 and Improvement Value reduced to \$1,000. (This value is applying the Sale Ratio of 0.7143)

Westboro, L.P.

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

Parcel ID 104 06 0 236.00

109 31st Ave S, Nashville TN 37203

Motion to Change the Total value to \$1,671,462, by Lori Caste, second by Charley Hankla, unanimously approved. Land value reduced to \$1,639,262 and Improvement Value of \$32,200. (This value is applying the Sale Ratio of 0.7143)

Westboro, L.P.

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

Parcel ID 104 06 0 237.00

106 32nd Ave S, Nashville TN 37212

Motion to Change the Total value to \$2,057,184, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$1,829,600 and Improvement Value reduced to \$227,584. (This value is applying the Sale Ratio of 0.7143)

Belcourt Property Co., LLC & DJEM Belcourt, LLC

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

Parcel ID 104 08 0 173.00

1810 Belcourt Ave, Nashville TN 37212

Motion to Change the Total value to \$8,204,450, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$1,260,000 and Improvement Value reduced to \$6,944,450. (This value is applying the Sale Ratio of 0.7143)

Hamilton Fairfax, LLC
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 104 12 0 056.00
2106 Fairfax Ave, Nashville TN 37212

Motion to Change the Total value to \$3,441,497, by Lori Caste, second by Mia Parker, unanimously approved. Land value of \$1,820,000 and Improvement Value reduced to \$1,621,497. (This value is applying the Sale Ratio of 0.7143)

Highmark Biltmore Place, L.P.
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 107 00 0 073.00
830 Glastonbury Rd, Nashville TN 37217

Motion to Change the Total value to \$13,600,000, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$1,936,000 and Improvement Value reduced to \$11,664,000.

2 Parcels Heard Together.

Westside Investments
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 118 09 0 182.00
920 Woodmont Blvd, Nashville TN 37204

Motion to Change the Total value to \$10,371,207, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$4,092,000 and Improvement Value reduced to \$6,279,207. (This value is applying the Sale Ratio of 0.7143)

Westside Investments
Jay Catignani and Libby Catignani with Property Tax Consultants, appeared.
Parcel ID 118 10 0 080.00
2940 McNairy Ln, Nashville TN 37204

Motion to Change the Total value to \$4,271,943, by Lori Caste, second by Charley Hankla, unanimously approved. Land value of \$1,320,000 and Improvement Value reduced to \$2,951,943. (This value is applying the Sale Ratio of 0.7143)

****NOTE**** The morning MBOE recessed the meeting at 11:00 AM until the 1:00 PM Board began.

VI. Roll Call-Afternoon Session

Members present included: Ms. Sharilyn Pettus, Ms. Alexa Coulton, Mr. John Green, and Mr. Michael Milliner. Also present were Herman Ruben, and Nathan Burton with the Office of the Property Assessor.

Due to the Chair nor Vice Chair not present for this afternoon session, the MBOE nominated and elected Alexa Coulton, Temporary Chair for the Afternoon session, Motion by John Green, second by Michael Milliner, unanimously approved.

Windland Terrace Apts.

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

Parcel ID 133 00 0 022.00

200 Yelton Ct, Nashville TN 37211

Motion to No Change the Total value of \$5,900,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,276,000 and Improvement value of \$4,624,000.

2 Parcels Heard Together.

Coventry Square Apartments

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

Parcel ID 133 14 0 033.00

497 Elysian Fields Rd, Nashville TN 37211

Motion to No Change the Total value of \$9,150,000, by John Green, second by Sharilyn Pettus, unanimously approved. Land value of \$1,540,000 and Improvement value of \$7,610,000.

Coventry Square Apartments

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

Parcel ID 133 14 0 034.00

483 Elysian Fields Rd, Nashville TN 37211

Motion to No Change the Total value of \$3,050,000, by John Green, second by Sharilyn Pettus, unanimously approved. Land value of \$605,000 and Improvement value of \$2,445,000.

Tusculum Square Apartments

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

Parcel ID 161 04 0 027.00

5035 Nolensville Pike, Nashville TN 37211

Motion to No Change the Total value of \$4,547,000, by John Green, second by Sharilyn Pettus, unanimously approved. Land value of \$1,200,000 and Improvement value of \$3,347,000.

4 Parcels Heard Together.

Sam F Coleman ET AL

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

Parcel ID 161 04 0 175.00

425 Tusculum Rd, Nashville TN 37211

Motion to Change the Total value to \$6,088,122, by Michael Milliner, second by John Green, unanimously approved. Land value of \$1,200,000 and Improvement Value reduced to \$4,888,122. (This value is applying the Sale Ratio of 0.7143)

Z Partners

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

Parcel ID 161 04 0 177.00

415 B Tusculum Rd, Nashville TN 37211

Motion to Change the Total value to \$786,816, by Michael Milliner, second by John Green, unanimously approved. Land value of \$120,000 and Improvement Value reduced to \$666,816. (This value is applying the Sale Ratio of 0.7143)

McMurray Manor Apts, Inc.

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

Parcel ID 161 04 0 178.00

415 Tusculum Rd, Nashville TN 37211

Motion to Change the Total value to \$10,210,218, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,580,000 and Improvement Value reduced to \$7,630,218. (This value is applying the Sale Ratio of 0.7143)

McMurray Apartments III

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

Parcel ID 161 04 0 181.00

5135 Nolensville Pike, Nashville TN 37211

Motion to Change the Total value to \$5,171,003, by Michael Milliner, second by John Green, unanimously approved. Land value of \$1,020,000 and Improvement Value reduced to \$4,151,003. (This value is applying the Sale Ratio of 0.7143)

2 Parcels Heard Together.

Bell Road Apartment Partners, LLC

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

Parcel ID 162 00 0 113.00 001

0 Bell Rd, Nashville TN 37211

Motion to Change the Total value to \$32,535,722, by John Green, second by Michael Milliner, unanimously approved. Land value of \$2,460,000 and Improvement Value reduced to \$30,075,722. (This value is applying the Sale Ratio of 0.7143)

Bell Road Apartment Partners, LLC

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

Parcel ID 162 00 0 113.00 002

0 Bell Rd, Nashville TN 37211

Motion to Change the Total value to \$34,912,055, by John Green, second by Michael Milliner, unanimously approved. Land value of \$2,734,800 and Improvement Value reduced to \$32,177,255. (This value is applying the Sale Ratio of 0.7143)

VII. Adjournment

Motion to adjourn by John Green, second by Michael Milliner, unanimously approved.

Meeting adjourned 2:40 PM.

ATTEST:

APPROVED:
