



MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Thursday August 29, 2024

8:30 AM & 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. Alexa Coulton, Mr. John Green, Mr. Roger Farmer, and Mr. Carnell Scruggs. Also present were Herman Ruben, and Nathan Burton, with the Office of the Property Assessor. Mr. Sam Keen with Metro Legal was also present.

III. Review and Approval of Minutes: Approval of the Minutes from the MBOE meetings of Monday August 19, 2024, Tuesday August 20, 2024, Wednesday August 21, 2024, and Thursday August 22, 2024, Motion by Alexa Coulton, second by Carnell Scruggs, unanimously approved.

IV. Public Comment Period

V. New Business:

- A) 2024 Hearing Officer Recommendations-Real Property: Motion by John Green, second by Carnell Scruggs, unanimously approved, to approve the list.
- B) 2024 Assessor Recommendations-Real Property: Motion by John Green, second by Carnell Scruggs, unanimously approved, to approve the list.
- C) 2024 Assessor Recommendations-Personal Property Accounts: Motion by John Green, second by Carnell Scruggs, unanimously approved, to approve the list.
- D) 2024 Assessor Recommendations-Personal Property Inactive Accounts: Motion by John Green, second by Carnell Scruggs, unanimously approved, to approve the list.

****NOTE**** Both the morning session and the afternoon session for today, August 29, 2024, were completed by the MBOE this morning.

VI. Appeals:

8:30 AM

4 Parcels heard together

SWVP-SLR A3 LLC

Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.

Parcel ID 093 05 4C 005.00

960 Commerce St, Nashville TN 37203

Motion to Change the Total value to \$35,893,575, by John Green, second by Carnell Scruggs, unanimously approved. Land value increased to \$15,250,000 and Improvement Value reduced to \$20,643,575. (This value is applying the Sale Ratio of 0.7143)

SWVP-SLR A3 LLC

Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.

Parcel ID 093 05 4C 006.00

990 Commerce St, Nashville TN 37203

Motion to Change the Total value to \$1,785,750, by John Green, second by Carnell Scruggs, unanimously approved. Land value increased to \$1,000,000 and Improvement Value reduced to \$785,750. (This value is applying the Sale Ratio of 0.7143)

SWVP-SLR B3 LLC

Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.

Parcel ID 093 05 4C 007.00

930 Commerce St, Nashville TN 37203

Motion to Change the Total value to \$38,036,475, by John Green, second by Carnell Scruggs, unanimously approved. Land value increased to \$15,250,000 and Improvement Value reduced to \$22,786,475. (This value is applying the Sale Ratio of 0.7143)

SWVP-SLR B3 LLC

Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.

Parcel ID 093 05 4C 008.00

900 Commerce St, Nashville TN 37203

Motion to Change the Total value to \$947,715, by John Green, second by Carnell Scruggs, unanimously approved. Land value increased to \$500,000 and Improvement Value reduced to \$447,715. (This value is applying the Sale Ratio of 0.7143)

NOVO Antioch Owner, LLC

Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.

Parcel ID 163 00 0 036.00

1421 Rural Hill Rd, Antioch TN 37013

Motion to Change the Total value to \$10,557,568, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$1,480,000 and Improvement Value reduced to \$9,077,568. (This value is applying the Sale Ratio of 0.7143)

Crossings Blvd MF Holdings, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 163 00 0 142.00
5701 Crossings Blvd, Antioch TN 37013

Motion to Change the Total Land value to \$2,644,339, by Carnell Scruggs, second by John Green, unanimously approved. Land value reduced to \$2,644,339. (This value is applying the Sale Ratio of 0.7143)

Crossings Boulevard MF Holdings, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 163 00 0 345.00
5700 Crossings Blvd, Antioch TN 37013

Motion to Change the Total value to \$22,609,666, by John Green, second by Alexa Coulton, unanimously approved. Land value of \$6,513,000 and Improvement Value reduced to \$16,096,666. (This value is applying the Sale Ratio of 0.7143)

Brentwood Highlands Partners, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 171 00 0 128.00
249 Plum Nelly Cir, Brentwood TN 37027

Motion to Change the Total value to \$17,857,500, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,716,000 and Improvement Value reduced to \$16,141,500. (This value is applying the Sale Ratio of 0.7143)

PAC Lenox Retreat, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 172 00 0 257.00
8036 Bienville Dr, Nashville TN 37211

Motion to Change the Total value to \$24,749,781, by John Green, second by Alexa Coulton, unanimously approved. Land value of \$3,258,000 and Improvement Value reduced to \$21,490,981. (This value is applying the Sale Ratio of 0.7143)

PAC Lenox Village, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 172 12 0 106.00
6900 Lenox Village Dr, Nashville TN 37211

Motion to Change the Total value to \$49,077,410, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$3,762,000 and Improvement Value reduced to \$45,315,410. (This value is applying the Sale Ratio of 0.7143)

ALTA Old Franklin Owners, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 174 00 0 096.00
3144 Old Franklin Rd, Antioch TN 37013

Motion to Change the Total value to \$50,331,007, by John Green, second by Alexa Coulton, unanimously approved. Land value of \$2,640,000 and Improvement Value reduced to \$47,691,007. (This value is applying the Sale Ratio of 0.7143)

2 Parcels Heard Together

Southcrest Reserve Investment Partners, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 186 00 0 048.00
1015 Gant Hill Dr, Brentwood TN 37027

Motion to Change the Total value to \$2,090,042, by John Green, second by Alexa Coulton, unanimously approved. Land value increased to \$670,000 and Improvement Value reduced to \$1,420,042. (This value is applying the Sale Ratio of 0.7143)

Southcrest Reserve Investment Partners, LLC
Drew Raines, Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 186 00 0 049.00
1016 Gant Hill Dr, Brentwood TN 37027

Motion to Change the Total value to \$5,691,408, by John Green, second by Alexa Coulton, unanimously approved. Land value increased to \$1,200,000 and Improvement Value reduced to \$4,491,408. (This value is applying the Sale Ratio of 0.7143)

1:00 PM Appeals:

Bruce Most
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 072 07 0 130.00
2304 Riverside Dr, Nashville TN 37216

Motion to Change the Total value to \$964,305, by Carnell Scruggs, second by Alexa Coulton, unanimously approved. Land value increased to \$300,000 and Improvement Value reduced to \$664,305. (This value is applying the Sale Ratio of 0.7143)

Nanu & Manju Patel
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 092 12 4A 142.00
1616 West End Ave #2705, Nashville TN 37203

Motion to Change the Total value to \$542,868, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$132,000 and Improvement Value reduced to \$410,868. (This value is applying the Sale Ratio of 0.7143)

Steven & Catherine Marano
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 092 14 0 053.00
2909 Parthenon Ave, Nashville TN 37203

At the request of the appellant, this appeal is hereby withdrawn.

James E Sexton II Revocable Living Trust
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 093 06 4E 127.00
160 2nd Ave S #3402, Nashville TN 37201

Motion to Change the Total value to \$2,428,620, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$150,000 and Improvement Value reduced to \$2,278,620. (This value is applying the Sale Ratio of 0.7143)

David S & Maryanne P Andrews
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 093 06 4E 132.00
160 2nd Ave S #3501, Nashville TN 37201

Motion to Change the Total value to \$2,428,620, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$150,000 and Improvement Value reduced to \$2,278,620. (This value is applying the Sale Ratio of 0.7143)

Elizabeth A Skudder Lifetime Gift Trust
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 093 06 4E 137.00
160 2nd Ave S #3702, Nashville TN 37201

Motion to Change the Total value to \$7,143,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$150,000 and Improvement Value reduced to \$6,993,000. (This value is applying the Sale Ratio of 0.7143)

160 2nd Ave So #3801 LLC
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 093 06 4E 140.00
160 2nd Ave S #3801, Nashville TN 37201

Motion to Change the Total value to \$6,285,840, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$150,000 and Improvement Value reduced to \$6,135,840. (This value is applying the Sale Ratio of 0.7143)

Christopher Cortazzo
Richard Hunt, and Caren Nichol with Evans and Petree PC, appeared.
Parcel ID 093 06 4E 144.00
160 2nd Ave S #4002, Nashville TN 37201

Motion to Change the Total value to \$8,607,315, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$150,000 and Improvement Value reduced to \$8,457,315. (This value is applying the Sale Ratio of 0.7143)

VII. Adjournment

Motion to adjourn by John Green, second by Carnell Scruggs, unanimously approved.

Meeting adjourned 10:50 AM.

ATTEST:

APPROVED:
