



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Tuesday September 16, 2025

8:30 AM & 1:00 PM

**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. Lori Caste, Mr. John Green, and Mr. Derrick Starks. Also present were Herman Ruben, and Joel Phillips, with the Office of the Property Assessor.

****NOTE**** Due to the Chair nor Vice Chair being present for this meeting, the independent MBOE elected Mr. Derrick Starks, Temporary Chair, for this meeting, Motion by John Green, second by Lori Caste, unanimously approved.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

Sandra M. Sahli
Sandra Sahli to appear
Parcel ID 086 13 0B 003.00
6038 Blackberry Ridge Ln, Hermitage TN 37076

Appellant did not show up.

8:45 AM

RB Rivergate LLC
Chris Boyer with Graham Group, appeared
Parcel ID 026 15 0 001.00
2125 Gallatin Pike, Madison TN 37115

Motion to Change the Total value to \$15,220,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$8,647,100 and Improvement value reduced to \$6,572,900.

REALCO-TN, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 070 11 0 008.00
545 Mainstream Dr, Nashville TN 37228

Motion to Change the Total value to \$13,480,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$5,894,600 and Improvement value reduced to \$7,585,400.

CRP/SV Cherokee MF Owner, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 072 09 1Q 001.00
901 Cherokee Ave, Nashville TN 37207

Motion to No Change the Total value of \$38,755,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$10,702,700 and Improvement value of \$28,052,300.

East Nashville LLC
Chris Boyer with Graham Group, appeared
Parcel ID 072 13 0 246.00
1003 Douglas Ave, Nashville TN 37206

Motion to Change the Total value to \$5,680,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$5,680,000 and Improvement value reduced to \$0.

Sensing Enterprises
Chris Boyer with Graham Group, appeared
Parcel ID 082 14 0 062.00
11 Main St, Nashville TN 37213

Motion to No Change the Total value of \$2,683,900, by John Green, second by Lori Caste,
unanimously approved. Land value of \$2,657,100 and Improvement value of \$26,800.

Sensing Enterprises
Chris Boyer with Graham Group, appeared
Parcel ID 082 14 0 065.00
110 N 1st St, Nashville TN 37213

Motion to No Change the Total value of \$24,697,900, by John Green, second by Lori Caste,
unanimously approved. Land value of \$24,306,500 and Improvement value of \$391,400.

West End Properties, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 092 15 0 044.00
214 25th Ave N, Nashville TN 37203

Motion to No Change the Total value of \$1,707,600, by John Green, second by Lori Caste, unanimously approved. Land value of \$1,550,000 and Improvement value of \$157,600.

Hoffmann Real Estate IV, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 093 12 0 037.00
237 Willow St, Nashville TN 37210

Motion to No Change the Total value of \$383,700, by Lori Caste, second by John Green, unanimously approved. Land value of \$382,500 and Improvement value of \$1,200.

Hoffmann Real Estate IV, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 093 12 0 039.00
45 Willow St, Nashville TN 37210

Motion to No Change the Total value of \$3,624,800, by Lori Caste, second by John Green, unanimously approved. Land value of \$765,000 and Improvement value of \$2,859,800.

Hoffmann Real Estate IV, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 093 12 0 040.00
47 Willow St, Nashville TN 37210

Motion to No Change the Total Land value of \$382,500, by Lori Caste, second by John Green, unanimously approved. Land value of \$382,500.

Rochester Twenty, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 104 04 0 013.00
2000 Grand Ave, Nashville TN 37212

Motion to Change the Total value to \$25,480,000, by Lori Caste, second by John Green, unanimously approved. Land value of \$6,889,000 and Improvement value reduced to \$18,591,000.

2300 Berry Hill General Partnership
Chris Boyer with Graham Group, appeared
Parcel ID 105 14 0 272.00
2300 8th Ave S, Nashville TN 37204

Motion to Change the Total value to \$62,900,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$17,380,400 and Improvement value reduced to \$45,519,600.

West End Properties, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 116 03 0 094.00
105 B Kenner Ave, Nashville TN 37205

Motion to No Change the Total value of \$996,900, by John Green, second by Lori Caste, unanimously approved. Land value of \$800,000 and Improvement value of \$196,900.

The Hoag Revocable Trust
Chris Boyer with Graham Group, appeared
Parcel ID 116 11 0A 002.00
3910 Abbott Martin Rd, Nashville TN 37215

Motion to Change the Total value to \$1,603,000, by Lori Caste, second by John Green, unanimously approved. Land value of \$340,000 and Improvement value reduced to \$1,263,000.

RPT Realty, LP
Chris Boyer with Graham Group, appeared
Parcel ID 142 00 0 215.00
7657 Highway 70 S, Nashville TN 37221

Motion to Change the Total value to \$15,110,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$14,140,800 and Improvement value reduced to \$969,200.

MFLP Hickory, LLC & PRG Hickory View TN, LP
Chris Boyer with Graham Group, appeared
Parcel ID 161 00 0 206.00
500 Hickoryview Dr, Nashville TN 37211

Motion to Change the Total value to \$20,500,000, by Lori Caste, second by John Green, unanimously approved. Land value of \$3,000,000 and Improvement value reduced to \$17,500,000.

Fairway-Galt, LLC
Chris Boyer with Graham Group, appeared
Parcel ID 181 00 0 257.00
7914 Concord Hills Dr, Brentwood TN 37027

Motion to No Change the Total value of \$6,732,500, by Lori Caste, second by John Green, unanimously approved. Land value of \$2,415,000 and Improvement value of \$4,317,500.

This concluded the morning session at 10:03 AM. The Board recessed until the 1:00 PM session. Motion by John Green, second by Lori Caste, unanimously approved.

VI. Roll Call

Members present included: Ms. Alexa Backner, Mr. Carnell Scruggs, and Ms. Deb Dawson. Also present were Herman Ruben, and Joel Phillips, with the Office of the Property Assessor.

1:00 PM

Cougar Madison Real Property, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 026 00 0 043.00
118 Liberty Ln, Madison TN 37115

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

Brian Wolfe & Oswaldo Barajas
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 026 00 0 148.00
2212 Gallatin Pike, Madison TN 37115

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

Martin Land Development of Louisville, Inc.
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 060 14 0 018.00
2715 Brick Church Pike, Nashville TN 37207

Motion to No Change the Total Land value of \$958,300, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$958,300.

Martin Realty of Montgomery County LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 060 14 0 026.01
1973 Southerland Dr, Nashville TN 37207

Motion to No Change the Total value of \$11,046,400, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$1,527,500 and Improvement value of \$9,518,900.

Martin Realty of Montgomery County LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 060 14 0 039.00
1944 Southerland Dr, Nashville TN 37207

Motion to No Change the Total Land value of \$812,500, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$812,500.

Martin Realty of Montgomery County LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 071 06 0 044.00
1406 Brick Church Pike, Nashville TN 37207

Motion to No Change the Total value of \$9,340,500, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$5,527,000 and Improvement value of \$3,813,500.

Cougar Nashville Real Property, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 091 12 0 137.00
600 46th Ave N, Nashville TN 37209

Motion to No Change the Total value of \$2,143,200, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$2,081,300 and Improvement value of \$61,900.

LDR, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 08 0 032.00
608 Crutcher St, Nashville TN 37213

Motion to No Change the Total Land value of \$3,191,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$3,191,000.

LDR, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 08 0 035.00
615 Davidson St, Nashville TN 37213

Motion to No Change the Total value of \$19,216,300, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$16,830,200 and Improvement value of \$2,386,100.

Lee A. Beaman
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 09 0 207.00
1527 McGavock St, Nashville TN 37203

Motion to Change the Total value to \$1,049,506, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$1,038,906 and Improvement value of \$10,600.

Lee A. Beaman
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 09 0 208.00
1525 McGavock St, Nashville TN 37203

Motion to Change the Total value to \$4,250,759, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$4,207,559 and Improvement value of \$43,200.

Lee A. Beaman
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 09 0 209.00
1523 McGavock St, Nashville TN 37203

Motion to Change the Total value to \$2,215,440, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$2,193,140 and Improvement value of \$22,300.

Lee A. Beaman
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 09 0 210.00
1521 McGavock St, Nashville TN 37203

Motion to Change the Total value to \$2,564,295, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$2,539,495 and Improvement value of \$24,800.

Lee A. Beaman
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 093 09 0 250.00
1500 Demonbreun St, Nashville TN 37203

Motion to Change the Total value to \$2,896,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$2,842,300 and Improvement value of \$53,700.

Poindexter Properties, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 094 00 0 188.00
1801 Lebanon Pike, Nashville TN 37210

Motion to Change the Total value to \$3,300,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$2,618,800 and Improvement value reduced to \$681,200.

Johnson Properties L.P.
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 118 12 0 063.00
646 Thompson Ln, Nashville TN 37204

Motion to Change the Total value to \$11,000,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$5,810,000 and Improvement value reduced to \$5,190,000.

Solomon Development, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 132 03 0 011.00
1006 Hardison St, Nashville TN 37204

Motion to Change the Total value to \$870,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$501,300 and Improvement value reduced to \$368,700.

Cougar Antioch Real Property, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 134 00 0 098.01
1261 Antioch Pike, Nashville TN 37211

Motion to Change the Total value to \$635,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$561,200 and Improvement value of \$73,800.

TYO Nashville Bag Real Property, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 134 00 0 330.00
343 Harding Pl, Nashville TN 37211

Motion to Change the Total value to \$35,000,000 by Carnell Scruggs, second by Alexa Backner,
unanimously approved. Land value of \$11,486,800 and Improvement value reduced to \$23,513,200.

RP Beam TOY OFFC, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 134 14 0 038.00
304 S Perimeter Park Dr 1-7, Nashville TN 37211

Motion to Change the Total value to \$2,500,000 by Carnell Scruggs, second by Alexa Backner,
unanimously approved. Land value of \$2,099,600 and Improvement value reduced to \$400,400.

BG Nashville Bag Real Property, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 163 00 0 299.00
5300 Mt View Rd, Antioch TN 37013

Motion to Change the Total value to \$6,100,000 by Carnell Scruggs, second by Alexa Backner,
unanimously approved. Land value of \$2,906,300 and Improvement value reduced to \$3,193,700.

United Rentals Realty, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 183 00 0 037.00
1436 Heil Quaker Blvd, Laverne TN 37086

Motion to Change the Total value to \$4,100,000 by Carnell Scruggs, second by Alexa Backner,
unanimously approved. Land value reduced to \$3,762,000 and Improvement value of \$338,000.

United Rentals Realty, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 183 00 0 166.00
1066 Firestone Pkwy, Laverne TN 37086

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

United Rentals Realty, LLC
Wayne Tannebaum and Jake Polich with Pivotal Tax Solutions, appeared
Parcel ID 183 00 0 177.00
1062 Firestone Pkwy, Laverne TN 37086

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

VII. Adjournment

Motion to adjourn by Carnell Scruggs, second by Alexa Backner, unanimously approved.

Meeting adjourned 3:17 PM.

ATTEST:

APPROVED:
