



## **MINUTES**

### **INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION**

**Thursday November 20, 2025**

**8:30 AM & 1:00 PM**

**Property Assessor's Office, Howard Office Building, 2<sup>nd</sup> 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 Ms. Alexa Backner. 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 Ms. Alexa Backner, 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

Vintage Northcreek LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 019 14 0 018.00  
155 Northcreek Blvd, Goodlettsville TN 37072

Motion to Change the Total value to \$29,824,100, by Lori Caste, second by John Green, unanimously approved. Land value of \$1,110,300, and Improvement value reduced to \$28,713,800.

Vintage Northcreek Phase II, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 019 14 0 019.00  
155 Northcreek Blvd, Goodlettsville TN 37072

Motion to No Change the Total value of \$17,225,900, by Lori Caste, second by John Green,  
unanimously approved. Land value of \$1,181,400, and Improvement value of \$16,044,500.

Peter Bruce, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 070 10 0 017.00  
601 Mainstream Dr, Nashville TN 37228

Motion to Change the Total value to \$9,800,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$4,888,100, and Improvement value reduced to \$4,911,900.

Shville Main QOZB LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 082 12 0 313.00  
918 Main St, Nashville TN 37206

Motion to Change the Total value to \$3,100,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$653,400, and Improvement value reduced to \$2,446,600.

Shville McFerrin QOZB LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 082 12 0 341.00  
3 McFerrin Ave, Nashville TN 37206

Motion to Change the Total value to \$3,360,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$1,338,100, and Improvement value reduced to \$2,021,900.

Carter M. Dawson & Christopher C. Dawson  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 083 05 0 129.00  
604 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$10,200,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$5,232,600, and Improvement value reduced to \$4,967,400.

GLR Strategic Investments, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 091 12 0 260.00  
602 40<sup>th</sup> Ave N, Nashville TN 37209

Motion to Change the Total value to \$1,270,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$527,100, and Improvement value reduced to \$742,900.

S.B. Properties, L.P.  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 161 00 0 058.00  
5530 Edmondson Pike, Nashville TN 37211

Motion to Change the Total value to \$12,730,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$1,800,000, and Improvement value reduced to \$10,930,000.

Vintage Century Farms, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 174 00 0 238.00 001  
0 William Turner Pkwy, Antioch TN 37013

Motion to Change the Total value to \$29,463,400, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$4,711,500, and Improvement value reduced to \$24,751,900.

Vintage Century Farms, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 174 00 0 238.00 002  
0 William Turner Pkwy, Antioch TN 37013

Motion to No Change the Total value of \$18,766,600, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$4,430,000, and Improvement value of \$14,336,600.

Vintage Century Farms Owner, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 174 00 0 250.00  
4055 Cane Ridge Pkwy, Antioch TN 37013

Motion to Change the Total value to \$47,280,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$7,830,000, and Improvement value reduced to \$39,450,000.

Vintage Burkitt Station, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 183 00 0 193.00  
13153 Old Hickory Blvd, Antioch TN 37013

Motion to Change the Total value to \$50,800,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$6,100,000, and Improvement value reduced to \$44,700,000.

This concluded the morning session. Motion to recess until the 1:00 PM session, by John Green, second by  
Lori Caste at 10:00 AM.

VI. Roll Call

Members present included: Ms. Melba Jackson, Mr. Michael Milliner, and Ms. Deb Dawson. Also present  
were Herman Ruben, and Joel Phillips, with the Office of the Property Assessor.

1:00 PM

Marlene Eskind Moses, Trustee  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 092 15 0 040.00  
205 23<sup>rd</sup> Ave N, Nashville TN 37203

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

Highwoods Realty L.P. & ET AL  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 093 05 0 194.00  
1101 Church St, Nashville TN 37203

Motion to Change the Total value to \$195,000,000, by Melba Jackson, second by Michael Milliner, unanimously approved. Land value of \$55,826,400, and Improvement value reduced to \$139,173,600.

IDB  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 093 06 0 095.00  
200 4<sup>th</sup> Ave S, Nashville TN 37201

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

Highwoods Realty Limited Partnership  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 093 06 4 063.00 001  
0 3<sup>rd</sup> Ave S, Nashville TN 37201

Motion to No Change the Total value of \$143,231,700, by Melba Jackson, second by Michael Milliner, unanimously approved. Land value of \$63,245,700, and Improvement value of \$79,986,000.

Southwestern/Great American, Inc.  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 095 07 0 156.00  
2451 Atrium Way, Nashville TN 37214

Motion to Change the Total value to \$14,100,000, by Michael Milliner, second by Melba Jackson, unanimously approved. Land value of \$4,586,900, and Improvement value reduced to \$9,513,100.

Kenner Av Properties  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 103 15 0 030.00  
104 Kenner Ave, Nashville TN 37205

Motion to Change the Total value to \$2,525,000, by Melba Jackson, second by Michael Milliner, unanimously approved. Land value of \$1,986,300, and Improvement value reduced to \$538,700.

Edgar Cooper  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 104 04 0 085.00  
65 Music Sq E, Nashville TN 37203

Motion to Change the Total value to \$2,250,000, by Michael Milliner, second by Melba Jackson, unanimously approved. Land value of \$1,950,000, and Improvement value reduced to \$300,000.

W. Fred Williams, Trustee  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 104 06 0 111.00  
3401 West End Ave, Nashville TN 37203

Motion to Change the Total value to \$65,000,000, by Melba Jackson, second by Michael Milliner, unanimously approved. Land value of \$39,487,000, and Improvement value reduced to \$25,513,000.

2110 Blair General Partnership  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 104 15 0 159.00  
2110 Blair Blvd, Nashville TN 37212

Motion to Change the Total value to \$1,120,000, by Michael Milliner, second by Melba Jackson, unanimously approved. Land value of \$1,050,000, and Improvement value reduced to \$70,000.

JCL2501, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 104 15 0 404.00  
2501 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$3,200,000, by Melba Jackson, second by Michael Milliner, unanimously approved. Land value reduced to \$2,208,300, and Improvement value of \$991,700.

Rochford Family General Partnership  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 117 14 0 032.00  
2200 Abbott Martin Rd, Nashville TN 37215

Motion to Change the Total value to \$8,068,000, by Melba Jackson, second by Michael Milliner, unanimously approved. Land value of \$7,056,600, and Improvement value reduced to \$1,011,400.

Battleship, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 117 14 0 159.00  
3821 Green Hills Village Dr, Nashville TN 37215

Motion to Change the Total value to \$26,250,000, by Michael Milliner, second by Melba Jackson, unanimously approved. Land value of \$24,763,800, and Improvement value reduced to \$1,486,200.

VII. Adjournment

Motion to adjourn by Michael Milliner, second by Melba Jackson, unanimously approved.

Meeting adjourned 2:16 PM.

**ATTEST:**

**APPROVED:**

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