



## **MINUTES**

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

**Wednesday December 3, 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: Mr. John Green, Ms. Deb Dawson, and Ms. Lori Caste. Also present were Danielle Hancock, Herman Ruben, Joel Phillips, and Nathan Burton, with the Office of the Property Assessor.

III. Review and Approval of Minutes: .

IV. Public Comment Period

V. Appeals:

8:30 AM

Lauren E. Cooper, Keith Kraft & Meryl K. Kraft  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 081 06 0 426.00  
2310 St. Louis St, Nashville TN 37208

Motion to Change the Total value to \$225,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$180,000, and Improvement value reduced to \$45,000.

Keith Kraft & Michael B. Cooper  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 081 06 0 442.00  
1732 St. Louis St, Nashville TN 37208

Motion to Change the Total value to \$265,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$200,000, and Improvement value reduced to \$65,000.

Keith R. Kraft & Lauren E. Cooper  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 081 06 0 443.00  
2315 St. Louis St, Nashville TN 37208

Motion to Change the Total value to \$278,100, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$200,000, and Improvement value reduced to \$78,100.

Keith R. Kraft & Michael B. Cooper  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 081 14 0 082.00  
2403 Burch St, Nashville TN 37208

Motion to Change the Total value to \$225,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$200,000, and Improvement value reduced to \$25,000.

Richard M. Small Non-QTIP Marital Trust  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 091 14 0 086.00  
5643 Obrien Ave, Nashville TN 37209

Motion to No Change the Total value of \$1,145,100, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$1,124,300, and Improvement value of \$20,800.

Crutcher & Fifth, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 093 08 0 018.00  
901 S 5<sup>th</sup> St, Nashville TN 37213

Motion to No Change the Total value of \$7,347,900, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$7,347,500, and Improvement value of \$400.

Team Richardson Holdings, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 093 14 0 302.00  
617 Middleton St, Nashville TN 37203

Motion to No Change the Total Land value of \$1,312,500, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$1,312,500.

Team Richardson Holdings, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 093 14 0 312.00  
632 Fogg St, Nashville TN 37203

Motion to No Change the Total value of \$3,919,200, by John Green, second by Lori Caste, unanimously approved. Land value of \$3,217,500 and Improvement value of \$701,700.

Maxwell Holdings, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 094 01 0K 001.00  
602 A S 11<sup>th</sup> St, Nashville TN 37206

Motion to Change the Total value to \$687,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$316,000, and Improvement value reduced to \$371,000.

Maxwell Holdings, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 094 01 0K 002.00  
602 B S 11<sup>th</sup> St, Nashville TN 37206

Motion to Change the Total value to \$687,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$316,000, and Improvement value reduced to \$371,000.

Maxwell Holdings, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 094 02 0 149.00  
1902 A Shelby Ave, Nashville TN 37206

Motion to Change the Total value to \$400,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$380,000, and Improvement value reduced to \$20,000.

**\*\*NOTE\*\*** At this point in the hearings, the independent MBOE took a short break from hearing appeals to allow Sam Keen with Metro Legal and Caren Nichol with Evans & Petree, to address the Board and make a request. Metro Legal presented a proposal to the independent MBOE to allow the scheduled Residential Parcels currently scheduled for December 16<sup>th</sup> thru December 18<sup>th</sup>, 2025, be removed from the independent MBOE docket so that those Residential appeals can go to an independent Hearing officer. To replace those three (3) days of appeals, Metro Legal and Caren Nichol requested that the same Property type of Commercial properties be put on the docket for those days. After discussion with the independent MBOE, there was a Motion by John Green, second by Lori Caste, unanimously approved to allow this. In addition, if another tax rep that has Residential parcels scheduled in front of the independent MBOE for tax year 2025, and they have not been heard yet, they would also be allowed to have those Residential parcels heard by an independent Hearing Officer.

GIOIA Tennessee Community Property Trust  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 104 09 0A 007.00  
3701 West End Ave #7, Nashville TN 37205

Motion to No Change the Total value of \$1,468,800, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$289,000 and Improvement value of \$1,179,800.

Melanie C. Ball  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 104 10 00 003.00  
109 Ransom Ave, Nashville TN 37205

Motion to Change the Total value to \$1,190,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$296,500, and Improvement value reduced to \$893,500.

Eve McMurray Maxwell & Bransford Duncan Maxwell ET AL  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 104 16 0 371.00  
1609 Linden Ave, Nashville TN 37212

Motion to Change the Total value to \$1,160,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$400,000, and Improvement value reduced to \$760,000.

GIOIA Tennessee Community Property Trust  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 105 01 0 597.00  
117 13<sup>th</sup> Ave Cir, Nashville TN 37212

Motion to Change the Total value to \$706,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$400,000 and Improvement value reduced to \$306,000.

Maxwell Holdings, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 117 08 0 040.00  
3019 Oakland Ave, Nashville TN 37212

Motion to No Change the Total value of \$764,200, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$461,000, and Improvement value of \$303,200.

Bransford Maxwell & Lauren Kerr  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 118 09 0 106.00  
1014 Graybar Ln, Nashville TN 37204

Motion to No Change the Total value of \$1,013,800, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$385,000, and Improvement value of \$628,800.

Manual R. Weiss  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 127 00 0 238.00  
7982 Saddle Ridge Trce, Nashville TN 37221

Motion to No Change the Total Land value of \$275,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$275,000.

Manual R. Weiss  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 127 00 0 239.00  
0 Saddle Ridge Trce, Nashville TN 37221

Motion to No Change the Total Land value of \$131,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$131,000.

Manual R. Weiss  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 127 00 0 242.00  
7985 Saddle Ridge Trce, Nashville TN 37221

Motion to No Change the Total Market value of \$2,976,507, by John Green, second by Lori Caste,  
unanimously approved. Land Market value of \$1,142,107 and Improvement value of \$1,834,400.

Patrick L. Hitt & Kathleen O. Hitt  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 130 03 0 075.00  
621 Lynnwood Blvd, Nashville TN 37205

Motion to No Change the Total value of \$1,746,500, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$717,600, and Improvement value of \$1,028,900.

Patricia Keeley Powell & William Denton Powell  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 131 02 0Z 002.00  
2034 Overhill Dr, Nashville TN 37215

Motion to Change the Total value to \$1,265,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$404,000 and Improvement value reduced to \$861,000.

Willie K. Davis, Trustee  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 148 00 0 284.00  
0 Wallace Rd, Nashville TN 37211

Motion to Change the Total Land value to \$1,300,000, by John Green, second by Lori Caste,  
unanimously approved. Land value reduced to \$1,300,000.

R/S Properties, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 160 00 0 064.00  
783 Od Hickory Blvd, Brentwood TN 37027

Motion to Change the Total value to \$12,900,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$7,150,400 and Improvement value reduced to \$5,749,600.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 092 16 0 183.00  
1929 Broadway, Nashville TN 37203

**\*\*NOTE\*\*** This appeal was previously scheduled for Monday December 1<sup>st</sup>, 2025, at 1:00 PM, but was  
continued to allow for a Field Review. A Field Review was conducted and as a result.

Motion to Change the Total value to \$2,690,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$1,876,000 and Improvement value reduced to \$814,000.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 092 16 0 184.00  
1925 Broadway, Nashville TN 37203

**\*\*NOTE\*\*** This appeal was previously scheduled for Monday December 1<sup>st</sup>, 2025, at 1:00 PM, but was  
continued to allow for a Field Review. A Field Review was conducted and as a result.

Motion to Change the Total value to \$950,000, by John Green, second by Lori Caste,  
unanimously approved. Land value reduced to \$949,000 and Improvement value reduced to \$1,000.

This concluded the morning session. Motion to recess until the 1:00 PM session, by John Green, second by  
Lori Caste, unanimously approved at 11:30 AM.

VI. Roll Call

Members present included: Mr. Roger Farmer, Mr. Michael Milliner, and Ms. Alexa Backner. Also present were Herman Ruben, and Nathan Burton, with the Office of the Property Assessor.

1:00 PM

Green Hills Commons, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 117 14 0 173.00  
3815 Green Hills Village Dr, Nashville TN 37215

Motion to continue this parcel until January 8, 2026, at 8:30 AM, by Michael Milliner, second by Alexa Backner, unanimously approved.

Oak Barrel Office Building, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 118 16 0 026.00  
2934 Sidco Dr, Nashville TN 37204

Motion to Change the Total value to \$10,600,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$2,482,900, and Improvement value reduced to \$8,117,100.

Hill Southeast Office, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 118 16 0 086.00  
4030 Armory Oaks Dr, Nashville TN 37204

Motion to Change the Total value to \$3,358,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$888,600, and Improvement value reduced to \$2,469,400.

Burton Hills IV Investments, Inc.  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 131 06 0A 017.00  
40 Burton Hills Blvd, Nashville TN 37215

Motion to Change the Total value to \$35,750,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$13,081,000, and Improvement value reduced to \$22,669,000.

Burton Hills Investments General Partnership  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 131 06 0A 018.00  
20 Burton Hills Blvd, Nashville TN 37215

Motion to Change the Total value to \$27,810,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$10,245,300, and Improvement value reduced to \$17,564,700.

Sue B. Rankin  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 132 16 0 118.00  
4300 Sidco Dr 200A, Nashville TN 37204

Motion to Change the Total value to \$6,200,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$425,000, and Improvement value reduced to \$5,775,000.

S.B. Properties, L.P.  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 135 00 0 096.00  
1824 Murfreesboro Pike, Nashville TN 37217

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

Prime Kurtell Properties BMC, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 142 00 0 363.00  
7640 Highway 70 S, Nashville TN 37221

Motion to Change the Total value to \$11,500,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$9,586,700, and Improvement value reduced to \$1,913,300.

Prime Kurtell Properties, LLC  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 159 00 0 110.00  
1195 Old Hickory Blvd, Brentwood TN 37027

Motion to Change the Total value to \$6,360,100, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$2,760,000, and Improvement value reduced to \$3,600,100.

Highwoods Realty Limited  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 160 00 0 243.00  
310 Seven Springs Way, Brentwood TN 37027

Motion to Change the Total value to \$59,900,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$14,636,200, and Improvement value reduced to \$45,263,800.

Highwoods Realty Limited PRTS.  
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared  
Parcel ID 160 00 0 287.00  
340 Seven Springs Way, Brentwood TN 37027

Motion to Change the Total value to \$46,000,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$5,564,800, and Improvement value reduced to \$40,435,200.



IDB

Debbie Smith with Criterion Property Tax Consultants, LLC, appeared

Parcel ID 160 00 0 288.00

330 Seven Springs Way, Brentwood TN 37027

Motion to Change the Total value to \$46,000,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$5,641,000, and Improvement value reduced to \$40,359,000.

VII. Adjournment

Motion to adjourn by Michael Milliner, second by Alexa Backner, unanimously approved.

Meeting adjourned 1:30 PM.

**ATTEST:**

**APPROVED:**

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