



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Thursday December 4, 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: Mr. John Green, Mr. Michael Milliner, and Mr. Derrick Starks. Also present were Danielle Hancock, and Andrea Wandell, with the Office of the Property Assessor.

****NOTE**** Due to the Chair nor Vice Chair not being present at this meeting, the independent MBOE elected Mr. Derrick Starks, Temporary Chair, for this meeting, Motion by John Green, second by Michael Milliner, unanimously approved.

III. Review and Approval of Minutes: .

IV. Public Comment Period

V. Appeals:

8:30 AM

TCB-MCHENRY
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 034 06 0 001.00
1748 Gallatin Pike, Madison TN 37115

At the request of the appellant, this appeal is hereby withdrawn.

TCB-MCHENRY, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 034 06 0 001.00 001
1748 B Gallatin Pike, Madison TN 37115

At the request of the appellant, this appeal is hereby withdrawn.

Pebble Hill MP, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 043 09 0 018.00
351 Gallatin Pike, Madison TN 37115

Motion to Change the Total value to \$650,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$365,900, and Improvement value reduced to \$284,100.

Sinks Investment Group, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 072 02 0 184.00
3300 Gallatin Pike, Nashville TN 37216

Motion to No Change the Total value of \$6,916,000, by Michael Milliner, second by John Green, unanimously approved. Land value of \$4,364,700, and Improvement value of \$2,551,300.

Miraziz Mirabidov
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 081 02 0 001.00
2721 Clarksville Pike, Nashville TN 37208

Motion to Change the Total value to \$1,090,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,006,200, and Improvement value reduced to \$83,800.

18th Avenue Partners, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 16 0 353.00
800 18th Ave S, Nashville TN 37203

Motion to Change the Total value to \$2,100,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,950,000, and Improvement value reduced to \$150,000.

18th Avenue Partners, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 16 0 354.00
802 18th Ave S, Nashville TN 37203

Motion to Change the Total value to \$1,895,000, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$1,892,200, and Improvement value of \$2,800.

Pilcher Building Partners, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 06 2 075.00
144 2nd Ave N, Nashville TN 37201

Motion to Change the Total value to \$14,395,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$6,945,100, and Improvement value reduced to \$7,449,900.

Zagorski, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 10 0 105.00
1808 8th Ave S, Nashville TN 37203

Motion to Change the Total value to \$2,900,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$2,648,500, and Improvement value reduced to \$251,500.

Glenwood Equity Capital Corporation
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 161 00 0 031.00
5505 Edmondson Pike, Nashville TN 37211

Motion to Change the Total value to \$6,700,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,590,100, and Improvement value reduced to \$5,109,900.

Walker Family Revocable Living Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 170 00 0 005.00
5050 Thoroughbred Ln, Brentwood TN 37027

Motion to Change the Total value to \$1,384,400, by John Green, second by Michael Milliner, unanimously approved. Land value of \$864,400, and Improvement value reduced to \$520,000.

M & S Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 181 10 OF 002.00
7909 Concord Hills Dr #201, Brentwood TN 37027

Motion to Change the Total value to \$1,480,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$435,600, and Improvement value reduced to \$1,044,400.

This concluded the morning session. Motion to recess until the 1:00 PM session, by John Green, second by Michael Milliner, unanimously approved at 10:15 AM.

VI. Roll Call

Members present included: Dr. Truitt Ellis, Ms. Melba Jackson, and Ms. Deb Dawson. Also present were Danielle Hancock, and Andrea Wandell, with the Office of the Property Assessor.

1:00 PM

GLR Strategic Investments, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 083 01 0 466.00
1214 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$7,090,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value of \$4,184,000, and Improvement value reduced to \$2,906,000.

RHC MP, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 086 01 0 081.00
3410 Lebanon Pike, Hermitage TN 37076

Motion to No Change the Total value of \$498,100, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land value of \$375,000, and Improvement value of \$123,100.

Southeast Venture Silo Studios, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 091 00 0 060.00
5320 Centennial Blvd, Nashville TN 37209

Motion to Change the Total value to \$26,130,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land value of \$16,378,500, and Improvement value reduced to \$9,751,500.

L & L Market Place, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 09 0 163.00
3814 Charlotte Ave, Nashville TN 37209

Motion to Continue this parcel until January 6, 2026, at 8:30 AM, by Melba Jackson, second by Truitt Ellis, unanimously approved.

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 09 0 378.00
3214 Charlotte Ave, Nashville TN 37209

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

2100 West End Associates, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 16 0 031.00
2028 West End Ave, Nashville TN 37203

Motion to Change the Total value to \$8,036,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value of \$7,650,000, and Improvement value reduced to \$386,000.

2100 West End Associates, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 16 0 033.00
2022 West End Ave, Nashville TN 37203

Motion to No Change the Total Land value of \$3,825,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value of \$3,825,000.

2100 West End Associates, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 16 0 034.00
2016 West End Ave, Nashville TN 37203

Motion to No Change the Total Land value of \$7,650,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value of \$7,650,000.

Nelson Palacios
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 16 0 190.00
1915 Broadway, Nashville TN 37203

Motion to Change the Total value to \$3,100,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value of \$2,458,000, and Improvement value reduced to \$642,000.

Gilbert Stroud Merritt III & Louise Clark Merritt ET AL
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 100.00
1404 Broadway, Nashville TN 37203

Motion to Change the Total value to \$10,800,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value reduced to \$10,704,300, and Improvement value of \$95,700.

White Bridge Irrevocable Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 10 0 134.00
103 White Bridge Pike, Nashville TN 37209

Motion to No Change the Total value of \$5,875,100, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land value of \$3,499,200, and Improvement value of \$2,375,900.

Bill Gaston, Inc.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 104 08 0 101.00
1705 21st Ave S, Nashville TN 37212

Motion to Change the Total value to \$2,570,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land value of \$2,286,800, and Improvement value reduced to \$283,200.

VII. Adjournment

Motion to adjourn by Truitt Ellis, second by Melba Jackson, unanimously approved.

Meeting adjourned 3:15 PM.

ATTEST:

APPROVED:
