



## MINUTES

### INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

**Wednesday December 10, 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. Deb Dawson. Also present were Herman Ruben, and Elias Anderson, with the Office of the Property Assessor.

III. Review and Approval of Minutes: Approval of the minutes from the MBOE meeting from Monday December 1, 2025, and Tuesday December 2, 2025, by John Green, second by Lori Caste, unanimously approved.

IV. Public Comment Period

V. Appeals:

8:30 AM

The Northgate Investment Trust  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 019 00 0 021.00  
322 Long Hollow Pike, Goodlettsville TN 37072

Motion to Change the Total value to \$4,880,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$757,900, and Improvement value reduced to \$4,122,100.

Jennifer O. Ash  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 022 00 0 245.00  
7200 Whites Creek Pike, Joelton TN 37080

Motion to No Change the Total value of \$1,860,900, by John Green, second by Lori Caste, unanimously approved. Land value of \$196,000, and Improvement value of \$1,644,900.

Armed Services Mutual Benefit ASSN  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 026 00 0 128.00  
1000 Northchase Dr, Goodlettsville TN 37072

Motion to Change the Total value to \$8,995,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$1,800,800, and Improvement value reduced to \$7,194,200.

SSI Northside, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 026 15 0 045.00  
2321 Gallatin Pike, Madison TN 37115

Motion to Change the Total value to \$33,500,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$11,201,900, and Improvement value reduced to \$22,298,100.

Armed Services Mutual Benefit ASSN  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 033 00 0 033.00  
1213 Dickerson Pike, Goodlettsville TN 37072

Motion to No Change the Total value of \$2,467,300, by John Green, second by Lori Caste, unanimously approved. Land value of \$917,800, and Improvement value of \$1,549,500.

Rao Investment Group L.P. ET AL  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 043 03 0 028.00  
459 Myatt Dr, Madison TN 37115

Motion to Change the Total value to \$2,100,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$327,600, and Improvement value reduced to \$1,772,400.

The EWB Family 2020 Slat  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 082 09 0 049.00  
1329 6<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$9,519,700, by Lori Caste, second by John Green, unanimously approved. Land value of \$4,024,900, and Improvement value of \$5,494,800.

CRD 2<sup>nd</sup> Avenue Owner LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 093 11 0 042.00  
0 2<sup>nd</sup> Ave S, Nashville TN 37210

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

CRD 2<sup>nd</sup> Avenue Owner LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 093 11 0 044.00  
500 President Ronald Reagan Way, Nashville TN 37210

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

Hardin Daniel & Mary Jacqueline Daniel  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 117 14 0 128.00  
2213 Bandywood Dr, Nashville TN 37215

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

Hardin A. Daniel & Jackie J. Daniel  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 117 14 0 129.00  
2211 Bandywood Dr, Nashville TN 37215

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

Coleman Partners  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 117 15 0 002.00  
3730 Hillsboro Pike, Nashville TN 37215

Motion to Change the Total value to \$28,000,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$22,328,900, and Improvement value reduced to \$5,671,100.

Horrell Properties, Inc.  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 118 12 0 044.00  
647 Thompson Ln, Nashville TN 37204

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

Horrell Properties  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 132 15 0 096.00  
4277 Sidco Dr, Nashville TN 37204

Motion to No Change the Total value of \$2,457,000, by Lori Caste, second by John Green, unanimously approved. Land value of \$740,500, and Improvement value of \$1,716,500.

Allied Drive Trust  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 133 06 0 235.00  
430 Allied Dr, Nashville TN 37211

Motion to Change the Total value to \$2,500,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$1,306,800, and Improvement value reduced to \$1,193,200.

Trousdale Business Center, G.P.  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 146 08 0 196.00  
4825 Trousdale Dr, Nashville TN 37220

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

This concluded the morning session. Motion to recess until the 1:00 PM session, by John Green, second by Lori Caste, unanimously approved at 11:10 AM.

VI. Roll Call

Members present included: Ms. Alexa Backner, Mr. Michael Milliner, and Ms. Mia Parker. Also present were Herman Ruben, and Elias Anderson, 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 Michael Milliner, second by Mia Parker, unanimously approved.

1:00 PM

Ivy-SEC Partners, G.P.  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 093 11 0 221.00  
58 Lindsley Ave 101, Nashville TN 37210

Motion to Change the Total value to \$1,850,000, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$1,600,000, and Improvement value reduced to \$250,000.

Ronald E. Wenzler  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 093 14 0 475.00  
801 Vine St, Nashville TN 37203

Motion to No Change the Total value of \$1,906,900, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$1,905,800, and Improvement value of \$1,100.

RIP Roar Nashville, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 095 13 0 036.00  
665 Massman Dr, Nashville TN 37210

Motion to Change the Total value to \$2,300,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$1,428,000, and Improvement value reduced to \$872,000.

Poston Avenue Properties, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 104 02 0P 001.00  
2910 Poston Ave, Nashville TN 37203

Motion to Change the Total value to \$2,600,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$2,106,000, and Improvement value reduced to \$494,000.

Poston Avenue Properties, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 104 02 0P 002.00  
2908 Poston Ave, Nashville TN 37203

Motion to Change the Total value to \$2,400,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$1,944,000, and Improvement value reduced to \$456,000.

LT Pig 20, LLC & LT Pig 21, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 104 12 0 079.00  
1910 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$4,900,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$2,979,500, and Improvement value reduced to \$1,920,500.

Frank L. Smith, Jr., Trustee  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 104 12 0 128.00  
1907 Acklen Ave, Nashville TN 37212

Motion to Change the Total value to \$1,200,000, by Michael Milliner, second by Mia Parker, unanimously approved. Land value reduced to \$1,176,600, and Improvement value of \$23,400.

William F. Hunt  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 104 16 0 007.00  
2122 21<sup>st</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$1,840,000, by Michael Milliner, second by Mia Parker, unanimously approved. Land value reduced to \$1,815,000, and Improvement value reduced to \$25,000.

Russell Family Partners, LLC & McKnight Family, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 108 09 0 017.00  
1137 Polk Ave, Nashville TN 37210

Motion to No Change the Total value of \$621,900, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$620,700, and Improvement value of \$1,200.

Knestricks Properties Holdings, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 118 11 0 026.00  
650 W Iris Dr, Nashville TN 37204

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

Knestricks Properties Holdings, LLC  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 118 11 0 027.00  
652 W Iris Dr, Nashville TN 37204

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

Kay F. Horrell Non-Exempt Marital Trust  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 132 04 0 008.00  
3030 Sidco Dr, Nashville TN 37204

Motion to No Change the Total value of \$1,193,300, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$607,700, and Improvement value of \$585,600.

Frances R. Kelley Family Trust FBO Patricia K. Butner  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 133 06 0 243.00  
430 Atlas Dr, Nashville TN 37211

Motion to No Change the Total value of \$7,704,900, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$3,975,300, and Improvement value of \$3,729,600.

The R & R Investment Trust  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 134 00 0 093.00  
1235 Antioch Pike, Nashville TN 37211

Motion to No Change the Total value of \$1,893,200, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$718,700, and Improvement value of \$1,174,500.

The R & R Investment Trust  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 134 00 0 094.00  
1241 Antioch Pike, Nashville TN 37211

Motion to No Change the Total Land value of \$785,800, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$785,800.

Pearl International, Inc.  
Robert M. Parten with Revenue Source Group, appeared  
Parcel ID 134 00 0 240.00  
549 Metroplex Dr., Nashville TN 37211

Motion to No Change the Total value of \$12,180,800, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$3,842,000, and Improvement value of \$8,338,800.

VII. Adjournment

Motion to adjourn by Mia Parker, second by Michael Milliner, unanimously approved.

Meeting adjourned 3:15 PM.

**ATTEST:**

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**APPROVED:**

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