



## MINUTES

### INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

**Tuesday February 3, 2026**

**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. Deb Dawson, Ms. Alexa Backner, and Ms. Mia Parker. Also present were Danielle Hancock and Andrea Wandell, with the Office of the Property Assessor.

III. Review and Approval of Minutes: .

IV. Public Comment Period

V. Appeals:

8:30 AM

Global Signal Acquisitions IV LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 061 15 0 311.00  
3827 Gallatin Pike, Nashville TN 37216

At the request of the appellant, this appeal is hereby withdrawn.

Crown Castle South, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 081 16 0 421.00  
1409 Jefferson St, Nashville TN 37208

Motion to No Change the Total Land value of \$584,900 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$548,900.

14<sup>th</sup> Avenue Community Development Partners, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 08 0 323.00  
1408 Hynes St, Nashville TN 37203

Motion to No Change the Total value of \$933,400 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$924,000 and Improvement value of \$9,400.

SHM Holdings, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 173.00  
306 19<sup>th</sup> Ave N, Nashville TN 37203

Motion to No Change the Total value of \$453,000 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$450,000 and Improvement value of \$3,000.

SHM Holdings, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 174.00  
1818 State St, Nashville TN 37203

Motion to No Change the Total value of \$1,263,500 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$1,250,000 and Improvement value of \$13,500.

SHM Holdings, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 175.00  
1814 State St, Nashville TN 37203

Motion to No Change the Total value of \$1,905,700 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$1,700,000 and Improvement value of \$205,700.

Marshall H. Ragan  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 093 03 0 047.00  
411 Fatherland St, Nashville TN 37206

Motion to No Change the Total Land value of \$977,000 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$977,000.

Skywest Airlines, Inc.  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 107 00 0 050.00 004  
0 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total Improvement value of \$20,755,600 by Alexa Backner, second by Mia Parker, unanimously approved. Improvement value of \$20,755,600.

Abe's Garden  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 116 03 0 027.00  
115 Woodmont Blvd, Nashville TN 37205

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

Zollern Investment Crestmoor, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 117 10 0 089.00  
2323 Crestmoor Rd, Nashville TN 37215

Motion to Change the Total value to \$2,785,000 by Alexa Backner, second by Mia Parker, unanimously approved. Land value reduced to \$2,784,000 and Improvement value reduced to \$1,000.

Nashville Wallace MOB, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 147 04 0 183.00  
330 Wallace Rd, Nashville TN 37211

Motion to Change the Total value to \$5,950,000 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$2,382,200 and Improvement value reduced to \$3,567,800.

Seven Springs Triple T Partners  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 160 00 0 242.00  
317 Seven Springs Way, Brentwood TN 37027

Motion to Change the Total value to \$6,550,000 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$2,698,500 and Improvement value reduced to \$3,851,500.

GTD, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 170 00 0 004.00  
5054 Thoroughbred Ln, Brentwood TN 37027

Motion to Change the Total value to \$1,650,000 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$935,000 and Improvement value reduced to \$715,000.

This concluded the morning session. With the agreement of all the parties, the independent MBOE heard the 1:00 PM session at the conclusion of the morning session.

1:00 PM

AE Smarthomes, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 025 08 0 079.00  
500 S Main St, Goodlettsville TN 37072

Motion to Change the Total value to \$1,700,000 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$444,300 and Improvement value reduced to \$1,255,700.

Manning Family Partners, L.P.  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 043 09 0 265.00  
314 Gallatin Pike, Madison TN 37115

Motion to Change the Total value to \$2,300,000 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$914,800 and Improvement value reduced to \$1,385,200.

DT Retail Properties, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 072 02 0 141.00  
3409 Gallatin Pike, Nashville TN 37216

Motion to No Change the Total value of \$4,143,700 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$2,979,500 and Improvement value of \$1,164,200.

ARCP FD 2014 SLB Portfolio IV, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 081 16 0 618.00  
1015 Jefferson St, Nashville TN 37208

Motion to No Change the Total value of \$6,113,700 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$5,928,400 and Improvement value of \$185,300.

Budget Truck Rental, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 082 10 0 039.00  
300 N 1<sup>st</sup> St, Nashville TN 37207

Motion to No Change the Total value of \$1,556,300 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$1,500,700 and Improvement value of \$55,600.

Cowan Street Properties  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 082 10 0 062.00  
500 Cowan St, Nashville TN 37207

Motion to continue to a date to be determined, by Alexa Backner, second by Mia Parker, unanimously approved.

FCFS TN, Inc.  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 091 13 0 250.00  
6116 Charlotte Pike, Nashville TN 37209

Motion to Change the Total value to \$1,890,000 by Mia Parker, second by Alexa Backner, unanimously approved. Land value of \$1,796,900 and Improvement value reduced to \$93,100.

U.S. Smokeless Tobacco Company, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 04 0 327.00  
1015 Herman St, Nashville TN 37208

Motion to Change the Total value to \$15,498,000 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$15,497,000 and Improvement value reduced to \$1,000.

U.S. Smokeless Tobacco Company, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 04 0 373.00  
809 11<sup>th</sup> Ave N, Nashville TN 37203

Motion to Change the Total Land value to \$2,195,000 by Alexa Backner, second by Mia Parker, unanimously approved. Land value reduced to \$2,195,000.

U.S. Smokeless Tobacco Company, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 04 0 374.00  
1104 Desha St, Nashville TN 37203

Motion to No Change the Total Land value of \$627,300 by Alexa Backner, second by Mia Parker, unanimously approved. Land value of \$627,300.

Wayne Enterprises, G.P.  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 381.00  
1803 Church St, Nashville TN 37203

Motion to Change the Total value to \$2,286,900 by Mia Parker, second by Alexa Backner, unanimously approved. Land value reduced to \$2,285,900 and Improvement value reduced to \$1,000.

NP Church, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 388.00  
1901 Church St, Nashville TN 37203

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

NP Church, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 389.00  
1903 Church St, Nashville TN 37203

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

NP Church, LLC  
Cody Anderson with Ryan, LLC appeared  
Parcel ID 092 12 0 404.00  
1902 Hayes St, Nashville TN 37203

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

VI. Adjournment

Motion to adjourn by Mia Parker, second by Alexa Backner, unanimously approved.

Meeting adjourned 11:45 AM.

**ATTEST:**

**APPROVED:**

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