



## MINUTES

### INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Monday March 23, 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: Dr. Truitt Ellis, Mr. Carnell Scruggs, and Ms. Alexa Backner. Also present were Herman Ruben, and Nathan Burton, 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 Carnell Scruggs, second by Truitt Ellis, unanimously approved.

- III. Review and Approval of Minutes: Approval of the Minutes from March 16, 2026, and March 17, 2026, Motion by Truitt Ellis, second by Carnell Scruggs, unanimously approved.
- IV. Public Comment Period
- V. Appeals:

8:30 AM

LYOVA, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 060 08 0 021.00  
3021 Dickerson Pike, Nashville TN 37207

Motion to Change the Total value to \$1,500,000, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$457,400 and Improvement value reduced to \$1,042,600.

Roushanak Pazouki & Mehran Mozaffari  
Connor Gallier with K E Andrews, appeared  
Parcel ID 072 03 0 040.00  
3708 Gallatin Pike, Nashville TN 37216

At the request of the appellant, this appeal is hereby withdrawn.

Captain D's of Jefferson Street  
Connor Gallier with K E Andrews, appeared  
Parcel ID 081 16 0 653.00  
925 Jefferson St, Nashville TN 37208

Motion to Change the Total value to \$1,068,600, by Truitt Ellis, second by Carnell Scruggs,  
unanimously approved. Land value reduced to \$1,057,800 and Improvement value of \$10,800.

Captain D's of Jefferson Street  
Connor Gallier with K E Andrews, appeared  
Parcel ID 081 16 0 656.00  
921 Jefferson St, Nashville TN 37208

Motion to Change the Total value to \$2,493,400, by Truitt Ellis, second by Carnell Scruggs,  
unanimously approved. Land value reduced to \$2,482,100 and Improvement value of \$11,300.

National Retail Properties, Inc.  
Connor Gallier with K E Andrews, appeared  
Parcel ID 086 01 0 084.00  
3446 Lebanon Pike, Hermitage TN 37076

Motion to Change the Total value to \$1,540,000, by Carnell Scruggs, second by Truitt Ellis,  
unanimously approved. Land value of \$714,900 and Improvement value reduced to \$825,100.

Lineberry Properties, Inc.  
Connor Gallier with K E Andrews, appeared  
Parcel ID 095 04 0 187.00  
2633 Lebanon Pike, Nashville TN 37214

Motion to Change the Total value to \$1,950,000, by Truitt Ellis, second by Carnell Scruggs,  
unanimously approved. Land value of \$1,241,500 and Improvement value reduced to \$708,500.

The Rimon Shaashoua Revocable Living Trust  
Connor Gallier with K E Andrews, appeared  
Parcel ID 133 06 0 244.00  
3715 Nolensville Pike, Nashville TN 37211

Motion to Change the Total value to \$1,580,000, by Carnell Scruggs, second by Truitt Ellis,  
unanimously approved. Land value of \$947,400 and Improvement value reduced to \$632,600.

TN Mapco, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 147 03 0 051.00  
440 Harding Pl, Nashville TN 37211

Motion to No Change the Total value of \$1,974,100, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$446,900 and Improvement value of \$1,527,200.

AHN & CHAE, Inc.  
Connor Gallier with K E Andrews, appeared  
Parcel ID 148 00 0 164.00  
5003 Linbar Dr, Nashville TN 37211

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

EGE1, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 161 00 0 306.00  
5828 Nolensville Pike, Nashville TN 37211

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

Green MXA, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 161 12 0 012.00  
15131 Old Hickory Blvd, Nashville TN 37211

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

Green MXB LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 163 00 0 331.00  
765 Bell Rd, Antioch TN 37013

Motion to Change the Total value to \$1,690,000, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$664,000 and Improvement value reduced to \$1,026,000.

Mapco Metro Properties, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 164 00 0 322.00  
3800 Murfreesboro Pike, Antioch TN 37013

Motion to No Change the Total value of \$5,014,800, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$1,219,700 and Improvement value of \$3,795,100.

This concluded the morning session at 10:15 AM; Motion to recess until the 1:00 PM session by Carnell Scruggs, second by Truitt Ellis, unanimously approved.

VI. Roll Call

Members present included: Mr. Bruce Pierce, Ms. Mia Parker, and Ms. Deb Dawson. Also present were Herman Ruben and Nathan Burton, with the Office of the Property Assessor.

VII. Appeals:

1:00 PM

Green MXA, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 033 00 0 087.00  
1301 Dickerson Pike, Goodlettsville TN 37072

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

Oakley Enterprises, G.P.  
Connor Gallier with K E Andrews, appeared  
Parcel ID 052 16 0 111.00  
1311 Neelys Bend Rd, Madison TN 37115

Motion to Change the Total value to \$1,270,000, by Bruce Pierce, second by Mia Parker, unanimously approved. Land value of \$78,400 and Improvement value reduced to \$1,191,600.

McKnight Family Partners LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 060 08 0 018.00  
3053 Dickerson Pike, Nashville TN 37207

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

P.E.P. Properties  
Connor Gallier with K E Andrews, appeared  
Parcel ID 065 00 0 014.00  
4337 Saundersville Rd, Old Hickory TN 37138

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

Jeffrey B. Amann & Lisa B. Amann  
Connor Gallier with K E Andrews, appeared  
Parcel ID 091 16 0 015.00  
4403 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total value of \$1,802,400, by Mia Parker, second by Bruce Pierce, unanimously approved. Land value of \$1,800,000 and Improvement value of \$2,400.

Third Generation, LLC & Killer, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 094 06 0 003.00  
1040 Visco Dr, Nashville TN 37210

Motion to Change the Total value to \$6,930,000, by Mia Parker, second by Bruce Pierce, unanimously approved. Land value of \$3,982,500 and Improvement value reduced to \$2,947,500.

Third Generation, LLC & Killer, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 094 06 0 006.00  
1050 Visco Dr, Nashville TN 37210

Motion to Change the Total value to \$2,970,000, by Mia Parker, second by Bruce Pierce,  
unanimously approved. Land value reduced to \$2,741,300 and Improvement value of \$228,700.

Killer, LLC and Third Generation, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 094 06 0 004.00  
1100 Visco Dr, Nashville TN 37210

Motion to Change the Total value to \$3,470,000, by Mia Parker, second by Bruce Pierce,  
unanimously approved. Land value reduced to \$3,197,600 and Improvement value of \$272,400.

Killer, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 094 06 0 007.00  
1074 Visco Dr, Nashville TN 37210

Motion to Change the Total value to \$7,220,000, by Mia Parker, second by Bruce Pierce,  
unanimously approved. Land value of \$6,311,300 and Improvement value reduced to \$908,700.

Killer II, LLC & Third Generation Visco, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 094 06 0 010.00  
1045 Visco Dr, Nashville TN 37210

Motion to Change the Total value to \$12,400,000, by Mia Parker, second by Bruce Pierce,  
unanimously approved. Land value reduced to \$6,278,300 and Improvement value of \$6,121,700.

Mapco Knoxville Properties, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 114 00 0 238.00  
626 Old Hickory Blvd, Nashville TN 37209

Motion to No Change the Total value of \$1,935,500, by Bruce Pierce, second by Mia Parker,  
unanimously approved. Land value of \$1,045,400 and Improvement value of \$890,100.

Green MXA, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 128 00 0 149.00  
481 Old Hickory Blvd, Nashville TN 37209

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

P.E.P. Properties  
Connor Gallier with K E Andrews, appeared  
Parcel ID 134 14 0 033.00  
311 Harding Pl, Nashville TN 37211

Motion to Change the Total value to \$1,810,000, by Bruce Pierce, second by Mia Parker,  
unanimously approved. Land value of \$784,100 and Improvement value reduced to \$1,025,900.

KUNJ, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 136 15 0 101.00  
2827 Smith Springs Rd, Nashville TN 37217

Motion to Change the Total value to \$2,270,000, by Bruce Pierce, second by Mia Parker,  
unanimously approved. Land value of \$237,000 and Improvement value reduced to \$2,033,000.

Green MXA, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 142 00 0 168.00  
7600 Highway 70 S, Nashville TN 37221

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

Green MXA, LLC  
Connor Gallier with K E Andrews, appeared  
Parcel ID 142 00 0 317.00  
7670 Highway 70 S, Nashville TN 37221

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

VIII. Adjournment

Motion to adjourn by John Green, second by Bruce pierce, unanimously approved.

Meeting adjourned 3:16 PM.

**ATTEST:**

**APPROVED:**

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