



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Monday April 6, 2026

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: Ms. Lori Caste, Dr. Truitt Ellis, and Mr. Roger Farmer. Also present were Herman Ruben, and Joel Phillips, with the Office of the Property Assessor.

- III. Review and Approval of Minutes: Approval of the minutes from Monday March 30, 2026, and Tuesday March 31, 2026, Motion by Lori Caste, second by Truitt Ellis, unanimously approved.
- IV. Public Comment Period
- V. Appeals:

8:30 AM

Summerfield Place, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 026 09 0 022.00
452 Moss Trl, Goodlettsville, TN 37072

Motion to Change the Total value to \$27,700,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$2,805,000 and Improvement value reduced to \$24,895,000.

Graycroft Manor LLC
Jay Catignani with Property Tax Consultants
Parcel ID 033 00 0 175.00
100 Star Blvd, Madison, TN 37115

Motion to No Change the Total value of \$29,562,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$3,180,000 and Improvement value of \$26,382,200.

Graybrook Apartments Associates, LP
Jay Catignani with Property Tax Consultants
Parcel ID 033 00 0 211.00
400 Star Blvd, Madison, TN 37115

Motion to Change the Total value to \$52,037,800, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$5,250,000 and Improvement value reduced to \$46,787,800.

Highmark River Retreat, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 052 00 0 052.00
800 Cheyenne Blvd, Madison, TN 37115

Motion to Change the Total value to \$18,500,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$2,160,000 and Improvement value reduced to \$16,340,000.

FPA, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 052 01 0 134.00
400 Forest Park Rd, Madison, TN 37115

Motion to Change the Total value to \$12,830,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,560,000 and Improvement value reduced to \$11,270,000.

Hillhurst TN, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 060 07 0 132.00
101 Sunset Cir, Nashville TN 37207

Motion to Change the Total value to \$26,500,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$3,360,000 and Improvement value reduced to \$23,140,000.

H/P II Limited, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 075 04 0 104.00
4716 Trenton Dr, Hermitage TN 37076

Motion to Change the Total value to \$5,490,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,045,400 and Improvement value reduced to \$4,444,600.

Linda L. Goldstein, Trust
Jay Catignani with Property Tax Consultants
Parcel ID 083 05 0 268.00
709 N 12th St, Nashville, TN 37206

Motion to No Change the Total value of \$1,372,100, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$400,000 and Improvement value of \$972,100.

120 Croley Apartments, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 090 12 0 268.00
120 Croley Ct, Nashville TN 37209

Motion to Change the Total value to \$6,940,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$1,200,000 and Improvement value reduced to \$5,740,000.

5106 Delaware Avenue Trust
Jay Catignani with Property Tax Consultants
Parcel ID 091 11 0 258.00
5106 Delaware Ave, Nashville TN 37209

Motion to Change the Total value to \$3,420,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value of \$400,000 and Improvement value reduced to \$3,020,000.

McMillin Apartments, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 08 0 286.00
321 McMillin St, Nashville TN 37203

Motion to No Change the Total value of \$2,177,400, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$2,040,000 and Improvement value of \$137,400.

McMillin Apartments, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 08 0 288.00
319 McMillin St, Nashville TN 37203

Motion to No Change the Total value of \$1,033,700, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,020,000 and Improvement value of \$13,700.

Parthenon Apartments, LLC and Parthenon LLC, D.O.
Jay Catignani with Property Tax Consultants
Parcel ID 092 14 0 052.00
2925 Parthenon Ave, Nashville TN 37203

Motion to Change the Total value to \$3,990,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$900,000 and Improvement value reduced to \$3,090,000

Acklen Park Partners, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 206.00
0 Hillcrest Pl, Nashville TN 37203

Motion to Change the Total Land value to \$1,042,612, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$1,042,612.

Acklen Park Partners, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 207.00
0 Hillcrest Pl, Nashville TN 37203

Motion to Change the Total Land value to \$1,236,200, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$1,236,200.

Acklen Park Partners, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 214.00
106 Acklen Park Dr, Nashville TN 37203

Motion to Change the Total value to \$2,221,188, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$2,220,188 and Improvement value reduced to \$1,000.

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

VI. Roll Call

Members present included: Mr. Carnell Scruggs, Ms. Alexa Backner, and Ms. Deb Dawson. Also present were Herman Ruben, and Joel Phillips, with the Office of the Property Assessor.

VII. Appeals:

1:00 PM

Louise Development, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 15 0 101.00
215 Louise Ave, Nashville, TN 37203

Motion to No Change the Total value of \$2,272,200, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$2,016,000 and Improvement value of \$256,700.

301 Eighth Avenue, LLC ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 093 05 0 144.00
301 Rosa L Parks Ave, Nashville, TN 37203

Motion to No Change the Total value of \$27,140,600, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$2,745,000 and Improvement value of \$24,395,600.

Nashville Urban Partners 2000, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 104.00
1209 Pine St, Nashville, TN 37203

Motion to No Change the Total value of \$32,822,700, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$32,566,400 and Improvement value of \$256,300.

550 McCrory TN, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 096 00 0 019.00
550 McCrory Creek Rd, Nashville, TN 37214

Motion to Change the Total value to \$5,200,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$640,000 and Improvement value reduced to \$4,560,000.

110 Hickory Hill, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 096 11 0 218.00
110 Hickory Hill Ct, Nashville, TN 37214

Motion to Change the Total value to \$6,930,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$1,100,000 and Improvement value reduced to \$5,830,000.

Western Hills, LTD
Jay Catignani with Property Tax Consultants
Parcel ID 103 01 0 120.00
833 Watts Cir, Nashville, TN 37209

Motion to Change the Total value to \$36,590,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$6,500,000 and Improvement value reduced to \$30,090,000.

PWU Properties, LP & Joni P. Werthan
Jay Catignani with Property Tax Consultants
Parcel ID 103 12 0 287.00
3827 West End Ave, Nashville, TN 37205

Motion to Change the Total value to \$2,933,000, by Alexa Backner, second by Carnell Scruggs, unanimously approved. Land value of \$945,000 and Improvement value reduced to \$1,988,000.

206 Acklen Park, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 074.00
212 Acklen Park Dr, Nashville, TN 37203

Motion to No Change the Total value of \$3,622,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$405,000 and Improvement value of \$3,217,000.

206 Acklen Park, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 075.00
216 Acklen Park Dr, Nashville, TN 37203

Motion to No Change the Total Land value of \$630,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$630,000.

The CWI 2018 Trust & MWT 2018 Trust
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 100.00
3195 Parthenon Ave, Nashville, TN 37203

Motion to Change the Total value to \$1,540,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$270,000 and Improvement value reduced to \$1,270,000.

Park Ridge Apartments, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 212.00
110 Acklen Park Dr, Nashville, TN 37203

Motion to Change the Total value to \$4,600,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value reduced to \$4,599,800 and Improvement value of \$200.

Goodwin Family Trust
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 262.00
2905 Burch Ave, Nashville, TN 37203

Motion to No Change the Total value of \$3,665,200, by Alexa Backner, second by Carnell Scruggs, unanimously approved. Land value of \$3,665,000 and Improvement value of \$200.

Poston West, L.L.C.
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 271.00
2902 Poston Ave, Nashville, TN 37203

Motion to Change the Total value to \$1,020,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$270,000 and Improvement value reduced to \$750,000.

Fairwood 2015 Family Trust, ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 104 06 0 006.00
3322 Fairmont Dr, Nashville, TN 37203

Motion to Change the Total value to \$3,560,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$1,125,000 and Improvement value reduced to \$2,435,000.

PP-SW GP, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 107 00 0 079.00
300 Southwood Park Pl, Nashville, TN 37217

Motion to Change the Total value to \$11,920,000, by Carnell Scruggs, second by Alexa Backner, unanimously approved. Land value of \$1,600,000 and Improvement value reduced to \$10,320,000.

VIII. Adjournment

Motion to adjourn by Alexa Coulton, second by Carnell Scruggs, unanimously approved.

Meeting adjourned 3:40 PM.

ATTEST:

APPROVED:
