



## MINUTES

### INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Monday April 20, 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: Mr. Carnell Scruggs, Dr. Truitt Ellis, and Ms. Deb Dawson. Also present were Herman Ruben, and Nathan Burton, with the Office of the Property Assessor.

- III. Review and Approval of Minutes: Approval of the minutes from Monday April 13, 2026, and Tuesday April 14, 2026, Motion by Carnell Scruggs, second by Truitt Ellis, unanimously approved.
- IV. Public Comment Period
- V. Appeals:

8:30 AM

Leonard Amdur & Peters Property MGT  
Jay Catignani with Property Tax Consultants  
Parcel ID 114 00 0 141.00  
7346 Charlotte Pike, Nashville, TN 37209

Motion to No Change the Total value of \$1,030,100, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$601,100 and Improvement value of \$429,000.

The Charles H. Geny 2015 Irrevocable Trust  
Jay Catignani with Property Tax Consultants  
Parcel ID 114 00 0 148.00  
7347 Charlotte Pike, Nashville, TN 37209

Motion to Change the Total value to \$2,913,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$1,515,900 and Improvement value reduced to \$1,397,100.

B2J Revocable Trust  
Jay Catignani with Property Tax Consultants  
Parcel ID 117 10 0 080.00  
2209 Crestmoor Rd, Nashville, TN 37215

Motion to No Change the Total value of \$7,354,600, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$6,371,000 and Improvement value of \$983,600.

2319 Crestmoor, LLC c/o Jeffrey Mobley  
Jay Catignani with Property Tax Consultants  
Parcel ID 117 10 0 087.00  
2319 Crestmoor Rd, Nashville, TN 37215

Motion to Change the Total value to \$3,920,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$3,500,000 and Improvement value reduced to \$420,000.

2404 Crestmoor, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 117 10 0 113.00  
2404 Crestmoor Rd, Nashville, TN 37215

Motion to Change the Total value to \$4,018,000, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$2,857,600 and Improvement value reduced to \$1,160,400.

Estate Emmanuel Schatten., Trustees ET AL  
Jay Catignani with Property Tax Consultants  
Parcel ID 117 14 0 168.00  
2021 Richard Jones Rd, Nashville, TN 37215

Motion to No Change the Total value of \$10,594,000, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$10,593,800 and Improvement value of \$200.

Spiva/Hill Management and Investments, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 02 0 188.00  
2504 8<sup>th</sup> Ave S, Nashville, TN 37204

Motion to Change the Total value to \$2,600,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$2,439,400 and Improvement value reduced to \$160,600.

Gary Belz Family LTD. Partnership  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 03 0 024.00  
621 Berry Rd, Nashville, TN 37204

Motion to No Change the Total value of \$1,422,300, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$1,393,900 and Improvement value of \$28,400.

Gary Belz Family Limited Partnership  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 07 0 198.00  
524 E Iris Dr, Nashville, TN 37204

Motion to Change the Total value to \$1,189,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value reduced to \$1,167,300 and Improvement value of \$21,700.

GBD, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 08 0 034.00  
2322 Winford Ave, Nashville, TN 37211

Motion to Change the Total value to \$800,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$412,500 and Improvement value reduced to \$387,500.

Berry Hill Ventures, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 11 0 005.00  
2925 Berry Hill Dr, Nashville, TN 37204

Motion to Change the Total value to \$1,880,000, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$641,200 and Improvement value reduced to \$1,238,800.

Berry Hill Investors  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 11 0 017.00  
2920 Berry Hill Dr, Nashville, TN 37204

Motion to No Change the Total value of \$11,201,100, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$2,077,800 and Improvement value of \$9,123,300.

Gary Belz Family Limited Partnership  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 11 0 106.00  
437 E Iris Dr, Nashville, TN 37204

Motion to Change the Total value to \$1,588,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$1,528,900 and Improvement value reduced to \$59,100.

Entente, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 11 0 131.00  
507 A Heather Pl, Nashville, TN 37204

Motion to Change the Total value to \$1,410,000, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$1,273,500 and Improvement value reduced to \$136,500.

This concluded the morning session at 10:40 AM. Motion to recess until the 1:00 PM session, by Truitt Ellis, second by Carnell Scruggs, unanimously approved.

VI. Roll Call

Members present included: Ms. Lori Caste, Ms. Alexa Backner, and Mr. Bruce Pierce. 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 Lori Caste, second by Bruce Pierce, unanimously approved.

VII. Appeals:

1:00 PM

British Woods DE, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 135 00 0 354.00  
256 British Woods Dr, Nashville, TN 37217

British Woods DE, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 135 00 0 391.00  
264 British Woods Dr, Nashville, TN 37217

These two (2) parcels were originally heard by the independent MBOE on Tuesday April 7, 2026, at 1PM. The independent MBOE rendered a decision for both parcels totaling \$52,930,000. Upon review by Quality Control from the Office of the Assessor of Property, it was determined that Parcel 391 had an Assessor Recommendation signed by the independent MBOE. However, this information was not made available at the time of this appeal being heard, therefore, the value determined by the independent MBOE was not able to be inputted into the CAMA system since a value was already in the system. The independent MBOE determined that the value determined on April 7, 2026, specifically for parcel 391 should be \$20,475,000, keeping the overall value of \$52,930,000.

J. Patrick Brakefield, Trustee  
Jay Catignani with Property Tax Consultants  
Parcel ID 118 12 0 047.00  
2910 Kraft Dr, Nashville, TN 37204

Motion to No Change the Total value of \$3,714,300, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$1,600,800 and Improvement value of \$2,113,500.

Fesmire Properties, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 129 08 0 084.00  
6200 Highway 100, Nashville, TN 37205

Motion to Change the Total value to \$4,970,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,242,400 and Improvement value reduced to \$2,727,600.

Continental Plaza Office BLDG.  
Jay Catignani with Property Tax Consultants  
Parcel ID 131 02 0 043.00  
4301 Hillsboro Pike, Nashville, TN 37215

Motion to Change the Total value to \$11,730,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value reduced to \$11,729,800 and Improvement value of \$200.

United Hillsboro, LLC & 4235 Hillsboro, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 131 02 0 044.00  
4235 Hillsboro Pike, Nashville, TN 37215

Motion to Change the Total value to \$9,340,000, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$6,098,400 and Improvement value reduced to \$3,241,600.

Proverbs 16 Properties, LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 132 16 0 122.00  
4633 Trousdale Dr, Nashville, TN 37204

Motion to Change the Total value to \$3,580,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$653,400 and Improvement value reduced to \$2,926,600.

636 Grassmere LLC  
Jay Catignani with Property Tax Consultants  
Parcel ID 133 00 0 129.00  
636 Grassmere Park, Nashville, TN 37211

Motion to Change the Total value to \$15,670,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$5,244,600 and Improvement value reduced to \$10,425,400.

J. Redd & Assoc., Inc.  
Jay Catignani with Property Tax Consultants  
Parcel ID 133 06 0 260.00  
410 McNally Dr, Nashville, TN 37211

Motion to No Change the Total value of \$4,411,600, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,585,600 and Improvement value of \$2,826,000.

Barry S. Dice & Jennifer S. Dice  
Jay Catignani with Property Tax Consultants  
Parcel ID 142 00 0 067.00  
7385 Old Harding Pike, Nashville, TN 37221

Motion to No Change the Total value of \$715,900, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$635,100 and Improvement value of \$80,800.

Phillip E. Pratt, Kenneth S. Pratt, & Felicia A. Pratt  
Jay Catignani with Property Tax Consultants  
Parcel ID 147 11 0 040.00  
4601 Nolensville Pike, Nashville, TN 37211

Motion to Change the Total value to \$1,890,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,309,400 and Improvement value reduced to \$580,600.

Nelda D. Wilson, Trustee  
Jay Catignani with Property Tax Consultants  
Parcel ID 150 00 0 115.00  
3030 Murfreesboro Pike, Antioch, TN 37013

Motion to No Change the Total value of \$1,053,600, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$771,900 and Improvement value of \$281,700.

Steel Summit Holdings, Inc.  
Jay Catignani with Property Tax Consultants  
Parcel ID 175 00 0 123.00  
1718 J P Hennessy Dr, LaVergne, TN 37086

Motion to No Change the Total value of \$15,124,200, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$4,620,000 and Improvement value of \$10,504,200.

Steel Summit Holdings, Inc.  
Jay Catignani with Property Tax Consultants  
Parcel ID 175 00 0 222.00  
0 J P Hennessy Dr, LaVergne, TN 37086

Motion to No Change the Total value of \$14,288,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,419,200 and Improvement value of \$11,868,800.

VIII. Adjournment

Motion to adjourn by Lori Caste, second by Bruce Pierce, unanimously approved.

Meeting adjourned 2:35 PM.

**ATTEST:**

**APPROVED:**

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