



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday April 22, 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: Mr. Bruce Pierce, Ms. Lori Caste, and Ms. Melba Jackson. Also present were Danielle Hancock, 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. Melba Jackson, Temporary Chair, for this meeting, Motion by Lori Caste, second by Bruce Pierce, unanimously approved.

- III. Review and Approval of Minutes:
- IV. Public Comment Period
- V. Appeals:

8:30 AM

Leslie Morris Clendenin & Roy Farrar Clendenin
Jay Catignani with Property Tax Consultants
Parcel ID 018 16 0 182.00
309 N Main St, Goodlettsville, TN 37072

Motion to No Change the Total value of \$1,609,900, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$399,500 and Improvement value of \$1,210,400.

Smyrna Land Company, LTD.
Jay Catignani with Property Tax Consultants
Parcel ID 034 02 0 105.00
1915 Gallatin Pike, Madison, TN 37115

Motion to Change the Total value to \$4,450,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,718,200 and Improvement value reduced to \$1,731,800.

Chicamauga, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 043 13 0 035.00
119 Old Hickory Blvd, Madison, TN 37115

Motion to Change the Total value to \$552,500, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$91,000 and Improvement value reduced to \$461,500.

Parga, GP
Jay Catignani with Property Tax Consultants
Parcel ID 061 07 0 047.00
4701 Gallatin Pike, Nashville, TN 37216

Motion to No Change the Total value of \$1,286,500, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,089,000 and Improvement value of \$197,500.

1402 Buchanan ST, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 081 11 0K 102.00
1402 Buchanan St, Nashville, TN 37208

Motion to No Change the Total value of \$582,700, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$120,000 and Improvement value of \$462,700.

Gary Everton
Jay Catignani with Property Tax Consultants
Parcel ID 082 15 0A 132.00
509 Main St, Nashville, TN 37206

Motion to Change the Total value to \$842,800, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$168,000 and Improvement value increased to \$674,800.

Gary Everton
Jay Catignani with Property Tax Consultants
Parcel ID 082 15 0A 133.00
511 Main St, Nashville, TN 37206

Motion to Change the Total value to \$866,100, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$168,000 and Improvement value increased to \$698,100.

Gary Everton
Jay Catignani with Property Tax Consultants
Parcel ID 082 15 0A 134.00
513 Main St, Nashville, TN 37206

Motion to Change the Total value to \$781,800, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$168,000 and Improvement value increased to \$613,800.

Gary Everton
Jay Catignani with Property Tax Consultants
Parcel ID 082 15 0A 135.00
515 Main St, Nashville, TN 37206

Motion to Change the Total value to \$1,546,300, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$252,000 and Improvement value increased to \$1,294,300.

Collins Properties, LLC & ACH Collings, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 2 000.00 001
330 Commerce St, Nashville, TN 37201

Motion to Change the Total value to \$27,908,000, by Bruce Pierce, second by Lori Caste, unanimously approved. Land value of \$15,422,000 and Improvement value reduced to \$12,486,000.

Gulch Crossings, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 09 0B 002.00
1033 Demonbreun St, Nashville, TN 37203

Motion to No Change the Total value of \$161,458,800, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$52,238,200 and Improvement value of \$109,220,600.

G. John Gianikas & Timothy G. Gianikas
Jay Catignani with Property Tax Consultants
Parcel ID 103 02 0 027.00
309 White Bridge Pike, Nashville, TN 37209

Motion to Change the Total value to \$980,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value reduced to \$979,000 and Improvement value reduced to \$1,000.

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

VI. Roll Call

Members present included: Mr. John Green, Ms. Alexa Backner, and Mr. Michael Milliner. Also present were Danielle Hancock, 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 John Green, second by Michael Milliner, unanimously approved.

****NOTE**** Prior to the 1PM session, Herman Ruben with the Office of the Property Assessor came into the Board room to provide the list of approved Hearing Officers for tax year 2026. Motion by Michael Milliner, second by John Green, to approve those names (list attached) and submit to the Metropolitan Council for Nashville and Davidson County, Tennessee at the May 7, 2026 Council meeting.

VII. Appeals:

1:00 PM

Nashville Land Improvement Company, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 091 15 0 241.00
4920 Charlotte Ave, Nashville, TN 37209

Motion to No Change the Total value of \$1,188,400, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,045,200 and Improvement value of \$143,200.

Suzanne Mintz Kooi & Philip G. Mintz
Jay Catignani with Property Tax Consultants
Parcel ID 091 15 0 246.00
4910 Charlotte Ave, Nashville, TN 37209

Motion to Change the Total value to \$601,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$540,000 and Improvement value reduced to \$61,000.

Nashville Land Improvement Company, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 091 15 0 250.00
4900 Charlotte Ave, Nashville, TN 37209

Motion to Change the Total value to \$747,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$630,000 and Improvement value reduced to \$117,000.

Fifth Generation Partners
Jay Catignani with Property Tax Consultants
Parcel ID 091 15 0 380.00
5010 Charlotte Ave, Nashville, TN 37209

Motion to No Change the Total value of \$2,762,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$2,300,000 and Improvement value of \$462,000.

4508 Charlotte Pike Partners
Jay Catignani with Property Tax Consultants
Parcel ID 091 16 0 009.00
4500 Charlotte Ave, Nashville, TN 37209

Motion to Change the Total value to \$3,224,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$990,000 and Improvement value reduced to \$2,234,000.

Williams Holdings, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 360.00
1501 Church St, Nashville, TN 37203

Motion to No Change the Total value of \$10,190,700, by John Green, second by Michael Milliner, unanimously approved. Land value of \$10,098,000 and Improvement value of \$92,700.

Florence R. Lindseth, ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 365.00
1517 Church St, Nashville, TN 37203

Motion to No Change the Total value of \$9,308,500, by John Green, second by Michael Milliner, unanimously approved. Land value of \$7,182,000 and Improvement value of \$2,126,500.

West End Land Dev. Co., L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 092 15 0 140.00
2311 Elliston Pl, Nashville, TN 37203

Motion to No Change the Total value of \$6,471,900, by John Green, second by Michael Milliner, unanimously approved. Land value of \$6,210,000 and Improvement value of \$261,900.

West End Land Dev. Co., L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 092 15 0 142.00
2305 Elliston Pl, Nashville, TN 37203

Motion to No Change the Total Land value of \$8,190,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$8,190,000.

West End Land Dev. Co., L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 092 15 0 149.00
2304 West End Ave, Nashville, TN 37203

Motion to No Change the Total value of \$24,216,500, by John Green, second by Michael Milliner, unanimously approved. Land value of \$23,732,000 and Improvement value of \$484,500.

West End Land Dev. Co., L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 092 15 0 153.00
2316 West End Ave, Nashville, TN 37203

Motion to No Change the Total value of \$3,905,300, by John Green, second by Michael Milliner, unanimously approved. Land value of \$3,400,000 and Improvement value of \$505,300.

Mike's Ice Cream, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 2 056.00
129 2nd Ave N, Nashville, TN 37201

Motion to Change the Total value to \$5,740,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,632,000 and Improvement value reduced to \$4,108,000.

Nashville Urban Partners 2010, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 086.00
1206 Pine St, Nashville, TN 37203

Nashville Urban Partners 2010, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 087.00
311 12th Ave S, Nashville, TN 37203

Nashville Urban Partners 2010, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 105.00
401 12th Ave S, Nashville, TN 37203

Motion to continue all three (3) of these parcels, to a date to be determined, Motion by John Green, second by Michael Milliner, unanimously approved.

Nashville Urban Partners 2017, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 123.00
601 Overton St, Nashville, TN 37203

Motion to No Change the Total value of \$14,227,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$14,157,000 and Improvement value of \$70,000.

609 Overton, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 124.00
609 Overton St, Nashville, TN 37203

Motion to No Change the Total value of \$7,857,200, by John Green, second by Michael Milliner, unanimously approved. Land value of \$4,950,000 and Improvement value of \$2,907,200.

Highmark Biltmore Place, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 107 00 0 073.00
830 Glastonbury Rd, Nashville, TN 37217

Motion to Change the Total value to \$21,890,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$4,400,000 and Improvement value reduced to \$17,490,000.

VIII. Adjournment

Motion to adjourn by John Green, second by Michael Milliner, unanimously approved.

Meeting adjourned 3:35 PM.

ATTEST:

APPROVED:
