



## **MINUTES**

### **INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION**

**Monday May 18, 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. Lori Caste, Dr. Truitt Ellis, and Ms. Melba Jackson. Also present were Herman Ruben, and Andrea Wandell, 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 Truitt Ellis, unanimously approved.

- III. Review and Approval of Minutes: Approval of minutes from the meetings of Monday May 4, 2026, Tuesday May 5, 2026, Wednesday May 6, 2026, and Thursday May 7, 2026, Motion by Lori Caste, second by Truitt Ellis, unanimously approved.
- IV. Public Comment Period

V. Appeals:

8:30 AM

SEO Investments GP  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 061 11 0 215.00  
1100 Riverwood Dr, Nashville TN 37216

Motion to Change the Total value to \$465,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$464,000 and Improvement value reduced to \$1,000.

Hobbs Music Valley Land, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 084 16 0 144.00  
2609 Crump Dr, Nashville TN 37214

Motion to Change the Total value to \$400,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$296,200 and Improvement value reduced to \$103,800.

Hobbson House, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 084 16 0 146.00  
2605 Crump Dr, Nashville TN 37214

Motion to Change the Total value to \$458,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$339,800 and Improvement value reduced to \$118,200.

Hobbs Music Valley Land, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 084 16 0 147.00  
2603 Crump Dr, Nashville TN 37214

Motion to Change the Total value to \$376,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$278,800 and Improvement value reduced to \$97,200.

MRE OZ Fund, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 091 12 2A 002.00  
4005 B Indiana Ave, Nashville TN 37209

Motion to Change the Total value to \$650,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$220,500 and Improvement value reduced to \$429,500.

Lewis & Smith Enterprises, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 092 16 0 293.00  
911 20<sup>th</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$7,700,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$6,006,000 and Improvement value reduced to \$1,694,000.

1705 Division, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 092 16 0 342.00  
1705 Division St, Nashville TN 37203

Motion to No Change the Total value of \$4,307,600, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$2,613,600 and Improvement value of \$1,694,000.

Upon the conclusion of the above-mentioned parcel, Assessor Vivian Wilhoite, Chief Deputy Randy Ward, and Ms. Crystal Wade, all from the Office of the Assessor of Property, came into the meeting to discuss an email pertaining to a parcel that was previously scheduled on Thursday May 14, 2026, but continued to allow for a Field Review. A discussion occurred pertaining to the handling of the rescheduled parcel, specifically the content of the email from the tax representative.

Tennessee JED, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 105 16 0 056.00  
2105 Gladstone Ave, Nashville TN 37211

Motion to Change the Total value to \$546,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value increased to \$545,000 and Improvement value reduced to \$1,000.

Tennessee JED, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 105 16 0 059.00  
2111 Gladstone Ave, Nashville TN 37211

Motion to Change the Total value to \$546,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value increased to \$545,000 and Improvement value reduced to \$1,000.

K & L Properties  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 114 00 0 140.00  
7342 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total value of \$1,126,600, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$871,200 and Improvement value of \$255,400.

617 Berry Road, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 118 03 0 023.00  
617 Berry Rd, Nashville TN 37204

Motion to Change the Total value to \$1,320,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land value reduced to \$1,133,000 and Improvement value of \$187,000.

Klotwog Tennessee Community Property Trust  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 161 08 0 092.00  
5414 Nolensville Pike, Nashville TN 37211

Motion to Change the Total value to \$760,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value increased to \$759,000 and Improvement value reduced to \$1,000.

This concluded the 8:30 AM session. Motion to recess until the 1PM session by Truitt Ellis, second by Lori Caste, unanimously approved.

VI. Roll Call

Members present included: Ms. Alexa Backner, Mr. Carnell Scruggs, and Mr. Bruce Pierce. Also present were Herman Ruben, and Andrea Wandell, 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 Bruce Pierce, unanimously approved.

VII. Appeals:

1:00 PM

Spiva/Hill Management & Investment, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 084 16 0 150.01  
2604 Lebanon Pike, Nashville TN 37214

Motion to No Change the Total value of \$577,900, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$511,800 and Improvement value of \$66,100.

4508 Charlotte Pike Partners  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 091 12 0 163.00  
4505 Alabama Ave, Nashville TN 37209

Motion to No Change the Total value of \$174,200, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$168,800 and Improvement value of \$5,400.

4508 Charlotte Pike Partners  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 091 12 0 164.00  
409 45<sup>th</sup> Ave N, Nashville TN 37209

Motion to No Change the Total value of \$465,100, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$450,000 and Improvement value of \$15,100.

Linda Dellwen Smith West & Jakie Cook  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 091 15 0 091.00  
5212 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total value of \$996,300, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$972,000 and Improvement value of \$24,300.

Tina Miller & Tony Greer, CO-TRS  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 091 16 0 165.00  
4201 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total value of \$903,600, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$900,000 and Improvement value of \$3,600.

4508 Charlotte Pike Partners  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 091 16 0 381.00  
405 45<sup>th</sup> Ave N, Nashville TN 37209

Motion to No Change the Total value of \$804,600, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$792,000 and Improvement value of \$12,600.

Mulhall Family Trust & Mulhall GST Exempt Family Trust  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 02 0 046.00  
515 2<sup>nd</sup> Ave N, Nashville TN 37201

Motion to No Change the Total value of \$1,050,900, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$1,041,200 and Improvement value of \$9,700.

Mulhall Family Trust & Mulhall GST Exempt Family Trust  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 02 0 047.00  
511 2<sup>nd</sup> Ave N, Nashville TN 37201

Motion to No Change the Total value of \$1,304,400, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$1,287,700 and Improvement value of \$16,600.

Mulhall Family Trust & Mulhall GST Exempt Family Trust  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 02 0 048.00  
509 2<sup>nd</sup> Ave N, Nashville TN 37201

Motion to No Change the Total value of \$832,500, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$822,000 and Improvement value of \$10,500.

Bernard L. Weinstein, ET AL  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 02 3 169.00  
200 3<sup>rd</sup> Ave N, Nashville TN 37201

Motion to No Change the Total value of \$2,713,900, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$2,700,000 and Improvement value of \$13,900.

Lee A. Trucker & Henrietta Cohen REVCOB Trust ET AL  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 02 3 170.00  
204 3<sup>rd</sup> Ave N, Nashville TN 37201

Motion to No Change the Total value of \$2,714,600, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$2,700,000 and Improvement value of \$14,600.

Broadway Venture 2013, LLC  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 05 4 044.00  
109 Rosa L Parks Blvd, Nashville TN 37203

Motion to No Change the Total value of \$2,269,800, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$2,250,000 and Improvement value of \$19,800.

Equitable Trust Company  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 06 3 012.00  
132 Rosa L Parks Blvd, Nashville TN 37203

Motion to Change the Total value to \$9,655,000, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value reduced to \$9,623,200 and Improvement value of \$31,800.

Jewell Payne Wells  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 093 06 4 036.00  
118 4<sup>th</sup> Ave S, Nashville TN 37201

Motion to No Change the Total value of \$4,545,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$4,530,400 and Improvement value of \$14,600.

VIII. Adjournment

Motion to adjourn by Carnell Scruggs, second by Bruce Pierce, unanimously approved.

Meeting adjourned 2:17 PM.

**ATTEST:**

**APPROVED:**

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