



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday July 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: Ms. Alexa Backner, Mr. Bruce Pierce, and Ms. Michele Trueba. Also present were Danielle Hancock and Joel Phillips, with the Office of the Property Assessor. Richard Hunt and Caren Nichol with Evans and Petree appeared on behalf of the property owners.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 258.00
900 8th Ave S, Nashville TN 37203

Motion to Change the Total Land Value to \$546,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value reduced to \$546,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 259.00
901 Bass St, Nashville TN 37203

Motion to Change the Total Value to \$299,000, by Michele Trueba, second by Bruce Pierce,
unanimously approved. Land value increased to \$298,000 and Improvement value reduced to \$1,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 261.00
904 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,583,000, by Michele Trueba, second by Bruce Pierce,
unanimously approved. Land value reduced to \$2,582,000 and Improvement value reduced to \$1,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 264.00
910-A 8th Ave S, Nashville TN 37203

Motion to Change the Total Land Value to \$1,738,000, by Michele Trueba, second by Bruce Pierce,
unanimously approved. Land value reduced to \$1,738,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 265.00
912 8th Ave S, Nashville TN 37203

Motion to Change the Total Land Value to \$844,000, by Michele Trueba, second by Bruce Pierce,
unanimously approved. Land value reduced to \$844,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 266.00
914 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$845,000, by Michele Trueba, second by Bruce Pierce,
unanimously approved. Land value reduced to \$844,000 and Improvement value reduced to \$1,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 267.00
916 8th Ave S, Nashville TN 37203

Motion to Change the Total Land Value to \$844,000, by Michele Trueba, second by Bruce Pierce,
unanimously approved. Land value reduced to \$844,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 276.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$1,837,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$1,837,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 277.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$844,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$844,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 278.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$795,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$795,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 279.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$745,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$745,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 280.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Value to \$691,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$689,000 and Improvement value reduced to \$2,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 281.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Value to \$647,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$646,000 and Improvement value reduced to \$1,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 282.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$596,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$596,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 283.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$497,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$497,000.

900 Eighth, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 284.00
0 Bass St, Nashville TN 37203

Motion to Change the Total Land Value to \$795,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value increased to \$795,000.

JFC Enterprises, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 370.00
1100 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,500,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value of \$2,069,100 and Improvement value reduced to \$430,900.

J.F.C. Enterprises, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 407.00
1004 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$5,480,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value reduced to \$5,380,000 and Improvement value reduced to \$100,000.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 440.00
1001 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,630,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value reduced to \$3,564,600 and Improvement value of \$65,400.

JFC Enterprises, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 444.00
1003 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$4,100,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value reduced to \$4,033,400 and Improvement value of \$66,600.

JFC Enterprises, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 02 0 507.00
1016 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$4,140,000, by Michele Trueba, second by Bruce Pierce, unanimously approved. Land value reduced to \$4,130,000 and Improvement value reduced to \$10,000.

Paro South, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 16 0 008.00
625 Main St, Unit 101, Nashville TN 37206

Motion to Change the Total Value to \$1,390,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value of \$1,189,500 and Improvement value reduced to \$200,500.

Paro South, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 16 0 032.00
626 Main St, Nashville TN 37206

Motion to Change the Total Value to \$3,340,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value of \$2,400,000 and Improvement value reduced to \$940,000.

Paro South, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 09 0 177.00
1108 Woodland St, Nashville TN 37206

Motion to Change the Total Value to \$1,187,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value reduced to \$1,177,000 and Improvement value reduced to \$10,000.

515 4th Ave S, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 093 10 0 359.00
519 4th Ave S, Nashville TN 37210

Motion to Change the Total Value to \$3,150,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value of \$2,843,400 and Improvement value reduced to \$306,600.

Cavalier Building, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 103 14 0 028.00
95 White Bridge Pike, Nashville TN 37205

Motion to Change the Total Value to \$14,200,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value of \$7,980,200 and Improvement value reduced to \$6,219,800.

110 29th Ave North Partners
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 104 02 0 341.00
110 29th Ave N, Nashville TN 37203

Motion to Change the Total Value to \$3,968,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value reduced to \$1,968,000 and Improvement value reduced to \$2,000,000.

110 29th Ave North Partners
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 104 02 0 350.00
111 28th Ave N, Nashville TN 37203

Motion to Change the Total Value to \$1,001,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value reduced to \$1,000,000 and Improvement value reduced to \$1,000.

110 29th Ave North Partners
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 104 02 0 351.00
113 28th Ave N, Nashville TN 37203

Motion to Change the Total Value to \$1,001,000, by Bruce Pierce, second by Michele Trueba, unanimously approved. Land value reduced to \$1,000,000 and Improvement value reduced to \$1,000.

This concluded the 8:30 AM session. Motion to recess until the 1PM session, by Michele Treuba, second by Bruce Pierce, unanimously approved, at 12:05 PM.

VI. Roll Call

Members present included: Mr. Michael Milliner, Mr. John Green, and Ms. Deb Dawson. Also present were Danielle Hancock and Joel Phillips, with the Office of the Property Assessor. Richard Hunt and Caren Nichol with Evans and Petree appeared on behalf of the property owners.

VII. Appeals:

1:00 PM

Park at Hillside, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 024.00
809 Edgehill Ave, Nashville TN 37203

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

Park at Hillside, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 038.00
1201 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$778,546, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$777,546 and Improvement value reduced to \$1,000.

Park at Hillside, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 039.00
1203 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$824,284, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$823,284 and Improvement value reduced to \$1,000.

Park at Hillside, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 040.00
1205 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$1,647,568, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$1,646,568 and Improvement value reduced to \$1,000.

Park at Hillside, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 042.00
1211 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,146,602, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$2,145,602 and Improvement value reduced to \$1,000.

1305 8th Ave S Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 078.00
1305 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$1,320,000 by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$1,202,400 and Improvement value of \$117,600.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 083.00
1317 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,000,000 by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$2,900,000 and Improvement value reduced to \$100,000.

Twelve N 10, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 168.00
1510 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$687,070, by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$686.070 and Improvement value reduced to \$1,000.

Twelve N 10, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 169.00
1512 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$684,930, by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$683,930 and Improvement value reduced to \$1,000.

1700 8th Ave, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 06 0 200.00
1700 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,247,000 by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$3,147,000 and Improvement value reduced to \$100,000.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 10 0 048.00
1801 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,280,000 by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$2,270,000 and Improvement value reduced to \$10,000.

2015 8th Ave S Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 10 0 181.00
2015 8th Ave S, Nashville TN 37204

Motion to Change the Total Land Value to \$3,385,000 by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$3,385,000.

Oak Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 10 0 223.00
2008 8th Ave S, Nashville TN 37204

Motion to Change the Total Value to \$2,515,000 by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$2,415,000 and Improvement value reduced to \$100,000.

2100 8th Ave S Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 10 0 297.00
2100 8th Ave S, Nashville TN 37204

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

Mainland 8th, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 065.00
2211 8th Ave S, Nashville TN 37204

Motion to Change the Total Land Value to \$2,196,424, by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$2,196,424.

Mainland 8th, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 066.00
2207 8th Ave S, Nashville TN 37204

Motion to Change the Total Land Value to \$1,005,576, by John Green, second by Michael Milliner,
unanimously approved. Land value reduced to \$1,005,576.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 264.00
509 Craighead St, Nashville TN 37204

Motion to Change the Total Value to \$2,960,000 by John Green, second by Michael Milliner,
unanimously approved. Land value of \$2,226,800 and Improvement value reduced to \$733,200.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 268.00
0 Craighead St, Nashville TN 37204

Motion to No Change the Total Land Value of \$313,600, by John Green, second by Michael Milliner, unanimously approved. Land value of \$313,600.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 269.00
2405 Craighead St, Nashville TN 37204

Motion to No Change the Total Land Value of \$836,300, by John Green, second by Michael Milliner, unanimously approved. Land value of \$836,300.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 270.00
501 Craighead St, Nashville TN 37204

Motion to Change the Total Value to \$1,538,400, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$1,537,400 and Improvement value reduced to \$1,000.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 02 0 257.00
0 Craighead St, Nashville TN 37204

Motion to No Change the Total Land Value of \$122,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$122,000.

Crowell Capital Partners, GP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 02 0 258.00
0 Craighead St, Nashville TN 37204

Motion to No Change the Total Land Value of \$139,400, by John Green, second by Michael Milliner, unanimously approved. Land value of \$139,400.

ECG Melrose, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 105 14 0 314.00
2400 8th Ave S, Nashville TN 37204

Motion to Change the Total Value to \$14,000,000 by John Green, second by Michael Milliner, unanimously approved. Land value of \$11,343,100 and Improvement value reduced to \$2,656,900.

ECG 8th Avenue, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 02 0 159.00
2603 8th Ave S, Nashville TN 37204

Motion to Change the Total Value to \$7,000,000 by John Green, second by Michael Milliner,
unanimously approved. Land value of \$5,000,700 and Improvement value reduced to \$1,999,300.

VIII. Adjournment

Motion to adjourn by Michael Milliner, second by Alexa Backner, unanimously approved.

Meeting adjourned 4:10 PM.

ATTEST:

APPROVED:
