



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Monday August 31, 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, Mr. Bruce Pierce, and Ms. Alexa Backner. Also present were Herman Ruben 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: Review and Approval of Minutes from Monday August 17, 2026, and Tuesday August 18, 2026, Motion by Lori Caste, second by Bruce Pierce, unanimously approved.

IV. New Business:

2026 Assessor Recommendations to the Independent MBOE-Personal Property
2026 Personal Property Inactive Accounts Assessor Recommendations to the Independent MBOE
2026 Assessor Recommendations to the Independent MBOE-Real Property
2026 Hearing Officer Recommendations to the Independent MBOE-Real Property: Note three (3) parcels that the Hearing Officers recommended a No Change were denied by the independent MBOE as these parcels had a 2025 State Board decision and the Assessor's Office recommended rolling the 2025 value to 2026. Motion by Lori Caste, second by Bruce Pierce, unanimously approved.

V. Public Comment Period

VI. Appeals:

8:30 AM

Virah Corp.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 10 0 020.00
99 Spring St, Nashville TN 37213

At the request of the appellant, this appeal is hereby withdrawn.

NRN Parcel A Owners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 10 0 063.00
2200 Bowline Ave, Nashville TN 37207

At the request of the appellant, this appeal is hereby withdrawn.

8 McFerrin Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 12 0 314.00
8 McFerrin Ave, Nashville TN 37206

Motion to Change the Total Value to \$665,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$588,000 and Improvement value reduced to \$77,000.

921 Woodland Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 12 0 340.00
921 Woodland St, Nashville TN 37206

Motion to No Change the Total Value of \$3,714,400, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$3,162,000 and Improvement value of \$552,400.

900 2nd Ave N, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 14 0 006.00
912 2nd Ave N, Nashville TN 37201

Motion to Change the Total Value to \$19,314,300, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value reduced to \$17,000,000 and Improvement value of \$2,314,300.

Leodore Properties LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 15 0 168.00
600 Main St, Nashville TN 37206

Motion to No Change the Total Value of \$3,511,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,340,000 and Improvement value of \$1,171,000.

601 Woodland, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 15 0 174.00
601 Woodland St, Nashville TN 37206

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

1206 Gallatin Ave, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 01 0 037.00
1206 Gallatin Ave, Nashville TN 37206

Motion to No Change the Total Value of \$2,412,800, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,393,600 and Improvement value of \$19,200.

Eastwood Village Condominium
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 02 0W 001.00
1700 Greenwood Ave, Nashville TN 37206

Motion to Change the Total Value to \$4,116,200, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,279,000 and Improvement value reduced to \$1,837,200.

Eastwood Village Condominium
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 02 0W 002.00
1101 Chapel Ave, Nashville TN 37206

Motion to No Change the Total Value of \$3,777,900, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$2,165,100 and Improvement value of \$1,612,800.

521 Eastwood Village Condominium
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 02 0W 003.00
1101 Chapel Ave, Unit 101, Nashville TN 37206

Motion to No Change the Total Value of \$2,505,900, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,253,500 and Improvement value of \$1,252,400.

934 Jefferson, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 03 0 063.00
2039 Greenwood Ave, Nashville TN 37206

Motion to Change the Total Value to \$586,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value reduced to \$585,000 and Improvement value reduced to \$1,000.

1201 Porter, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 03 0 160.00
1201 Porter Rd, Nashville TN 37206

Motion to Change the Total Value to \$877,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$522,700 and Improvement value reduced to \$354,300.

710 Endeavors LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 05 0 087.00
710 Gallatin Ave, Nashville TN 37206

Motion to No Change the Total Value of \$1,400,200, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,360,000 and Improvement value of \$40,200.

Paro South, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 09 0 178.00
1106 Woodland St, Nashville TN 37206

Motion to No Change the Total Value of \$2,506,100, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,462,500 and Improvement value of \$1,043,600.

Tommy Keenum
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 09 0 223.00
114 S 11th St, Nashville TN 37206

Motion to Change the Total Value to \$1,961,000, by Lori Caste, second by Bruce Pierce, unanimously approved. Land value of \$1,079,000 and Improvement value reduced to \$882,000.

This concluded the 8:30 AM session. Motion to recess until the 1PM session, by Lori Caste, second by Bruce Pierce, unanimously approved, at 10:40 AM.

VII. Roll Call

Members present included: Mr. John Green, Mr. Michael Milliner, and Ms. Michele Trueba. Also present were Herman Ruben 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.

****NOTE**** Due to the Chair nor Vice Chair being present for this meeting, the independent MBOE elected Mr. John Green Temporary Chair, for this meeting, Motion by Michael Milliner, second by Michele Trueba, unanimously approved.

VIII. Appeals:

1:00 PM

Savelle Hermitage, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 086 00 0 032.00
5582 Old Hickory Blvd, Hermitage TN 37076

Motion to Change the Total Value of \$1,856,000, by Michael Milliner, second by Michele Treuba, unanimously approved. Land value of \$777,500 and Improvement value reduced to \$1,078,500.

CREATIVETS
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 10 0 275.00
5701 Robertson Ave, Nashville TN 37209

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

Pig Star Real Estate Holdings, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 00 0 044.00
4901 Centennial Blvd, Nashville TN 37209

Motion to Change the Total Value to \$1,600,000, by Michele Trueba, second by John Green, Michael Milliner opposed. Land value of \$1,110,800 and Improvement value reduced to \$489,200.

5300 Centennial Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 00 0 058.00
5300 Centennial Blvd, Nashville TN 37209

Motion to Change the Total Value to \$37,447,000, by Michael Milliner, second by Michele Trueba, unanimously approved. Land value of \$14,897,500 and Improvement value reduced to \$22,549,500.

Nation Investors 2014, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 07 0 009.00
5207 Centennial Blvd, Nashville TN 37209

Motion to Change the Total Value to \$1,189,000, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value increased to \$1,188,000 and Improvement value reduced to \$1,000.

Garland Capital, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 07 0 010.00
5205 Centennial Blvd, Nashville TN 37209

Motion to Change the Total Value to \$673,700, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value reduced to \$672,700 and Improvement value reduced to \$1,000.

Garland Capital, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 07 0 012.00
5201 Centennial Blvd, Nashville TN 37209

Motion to No Change the Total Value of \$241,100, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value of \$238,900 and Improvement value of \$2,200.

6100 Robertson Commercial, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 09 1G 002.00
6100 Robertson Ave, Nashville TN 37209

Motion to No Change the Total Value of \$13,476,600, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value of \$3,069,700 and Improvement value of \$10,406,900.

Ridgefield Properties
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 11 0 320.00
4701 Alabama Ave, Nashville TN 37209

Motion to Change the Total Value to \$548,000, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value reduced to \$522,300 and Improvement value of \$25,700.

ECG Richland Creek, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 14 0 109.00
5330 Charlotte Ave, Nashville TN 37209

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

ECG Richland Creek, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 15 0 007.00
5324 Charlotte Ave, Nashville TN 37209

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

4200 Charlotte Partners
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 16 0 160.00
4200 Charlotte Ave, Nashville TN 37209

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

Sylvan Supply Owner, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 16 0 163.00
4101 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$56,543,200, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value of \$23,381,300 and Improvement value reduced to \$33,161,900.

Sylvan Supply Owner, LP
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 16 0 373.00
4111 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Value of \$6,056,800, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value of \$3,061,800 and Improvement value of \$2,995,000.

VB-RV Family Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 315.00
1610 Church St, Nashville TN 37203

Motion to Change the Total Value to \$32,000,000, by Michele Trueba, second by Micheal Milliner, unanimously approved. Land value of \$11,107,800 and Improvement value reduced to \$20,892,200.

1911 Church Street Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 392.00
1911 Church St, Nashville TN 37203

Motion to Change the Total Value to \$3,659,000, by Micheal Milliner, second by Michele Trueba, unanimously approved. Land value reduced to \$3,616,700 and Improvement value of \$42,300.

CJ Church Street Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 394.00
1917 Church St, Nashville TN 37203

Motion to Change the Total Value to \$3,659,000, by Micheal Milliner, second by Michele Trueba, unanimously approved. Land value reduced to \$3,560,300 and Improvement value of \$98,700.

CJ Church Street Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 396.00
1921 Church St, Nashville TN 37203

Motion to Change the Total Value to \$1,464,000, by Micheal Milliner, second by Michele Trueba, unanimously approved. Land value reduced to \$1,434,200 and Improvement value of \$29,800.

CJ Church Street Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 397.00
1925 Church St, Nashville TN 37203

Motion to Change the Total Value to \$1,464,000, by Micheal Milliner, second by Michele Trueba, unanimously approved. Land value reduced to \$1,448,200 and Improvement value of \$15,800.

Ridgefield Properties
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 15 OG 001.00
2115 Elliston Pl, Nashville TN 37203

Motion to Change the Total Value to \$1,100,000, by Micheal Milliner, second by Michele Trueba, unanimously approved. Land value reduced to \$1,000,000 and Improvement value reduced to \$100,000.

Ridgefield Properties
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 15 OG 002.00
2205 Elliston Pl, Nashville TN 37203

Motion to Change the Total Value to \$3,846,000, by Micheal Milliner, second by Michele Trueba, unanimously approved. Land value reduced to \$3,819,700 and Improvement value of \$26,300.

IX. Adjournment

Motion to adjourn by Michael Milliner, second by Michele Trueba, unanimously approved.

Meeting adjourned 3:35 PM.

ATTEST:

APPROVED:
