



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday September 16, 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, Ms. Whitney Ellis, and Mr. John Green. Also present were Danielle Hancock, Joel Phillips and Elias Anderson, 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. New Business:

V. Public Comment Period

VI. Appeals:

8:30 AM

(These first four (4) parcels were originally scheduled for 9/14/26 1PM)

Kamel Abdel Ikbariah Gift Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 119 04 0 134.01
302 Thompson Ln, Nashville TN 37217

Motion to No Change the Total Value of \$152,900, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$117,600 and Improvement value of \$35,300.

Kamel Abdel Ikbariah Gift Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 119 04 0 135.00
1101 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total Value of \$467,400, by John Green, second by Whitney Ellis,
unanimously approved. Land value of \$402,100 and Improvement value of \$65,300.

Kamel Abdel Ikbariah Gift Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 120 01 0 001.00
1113 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total Value of \$1,925,200, by John Green, second by Whitney Ellis,
unanimously approved. Land value of \$566,300 and Improvement value of \$1,358,900.

Kamel Abdel Ikbariah Gift Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 120 01 0 166.00
1125 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total Value of \$1,268,000, by John Green, second by Whitney Ellis,
unanimously approved. Land value of \$498,300 and Improvement value of \$769,700.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 026 00 0 175.00
2232 Gallatin Pike N, Madison TN 37115

Motion to No Change the Total Value of \$17,103,000, by John Green, second by Whitney Ellis,
unanimously approved. Land value of \$12,660,300 and Improvement value of \$4,442,700.

Dayton-Hudson Corporation
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 026 14 0 044.00
2050 Gallatin Pike N, Madison TN 37115

Motion to No Change the Total Value of \$13,404,100, by John Green, second by Whitney Ellis,
unanimously approved. Land value of \$2,936,300 and Improvement value of \$10,467,800.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 050 12 0A 001.00
3458 Dickerson Pike, Nashville TN 37207

Motion to No Change the Total Value of \$13,587,800, by John Green, second by Whitney Ellis,
unanimously approved. Land value of \$8,262,200 and Improvement value of \$5,325,600.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 064 15 0 035.00
4722 Andrew Jackson Pkwy, Hermitage TN 37076

Motion to No Change the Total Value of \$17,832,100, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$7,077,600 and Improvement value of \$10,754,500.

Dayton-Hudson Corp.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 085 00 0 095.00
3171 Lebanon Pike, Nashville TN 37214

Motion to No Change the Total Value of \$16,063,500, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$5,573,900 and Improvement value of \$10,489,600.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 102 00 0 087.00
7044 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total Value of \$15,767,000, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$9,655,100 and Improvement value of \$6,111,900.

Target Corporation
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 102 00 0 099.00
6814 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total Value of \$22,002,300, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$21,745,200 and Improvement value of \$257,100.

Dayton-Hudson Corp.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 103 14 0 115.00
26 White Bridge Pike, Nashville TN 37205

Motion to No Change the Total Value of \$23,691,600, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$22,442,100 and Improvement value of \$1,249,500.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 11 0 179.00
2421 Powell Ave, Nashville TN 37204

Motion to No Change the Total Value of \$18,900,800, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$9,854,400 and Improvement value of \$9,046,400.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 147 03 0 052.00
4040 Nolensville Pike, Nashville TN 37211

Motion to No Change the Total Value of \$22,444,300, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$12,092,300 and Improvement value of \$10,352,000.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 150 00 0 363.00
3035 Hamilton Church Rd, Antioch TN 37013

Motion to No Change the Total Value of \$16,594,100, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$7,143,800 and Improvement value of \$9,450,300.

Target Corporation
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 160 14 0 027.00
780 Old Hickory Blvd, Brentwood TN 37027

Motion to No Change the Total Value of \$15,087,200, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$13,401,200 and Improvement value of \$1,686,000.

Wal-Mart Real Estate Business
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 161 00 0 032.00
5531 Edmondson Pike, Nashville TN 37211

Motion to No Change the Total Value of \$8,109,800, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$7,631,700 and Improvement value of \$478,100.

Wal-Mart Stores East, L.P.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 161 00 0 289.00
5824 Nolensville Pike, Nashville TN 37211

Motion to No Change the Total Value of \$26,620,300, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$25,592,400 and Improvement value of \$1,027,900.

This concluded the 8:30 AM session. Motion to recess until the 1PM session, by John Green, second by Bruce Pierce, unanimously approved, at 9:55 AM.

VII. Roll Call

Members present included: Mr. Scott Tyrone, Ms. Melba Jackson, and Ms. Deb Dawson. Also present were Danielle Hancock and Elias Anderson, with the Office of the Property Assessor. Richard Hunt and Caren Nichol with Evans and Petree appeared on behalf of the property owners. Brian Forrester, appeared as a witness on behalf of the appellants.

VIII. Appeals:

1:00 PM

James S. Karp & Son, LLC
Richard Hunt with Evans and Petree, P.C. appeared
Parcel ID 026 01 0 001.00
101 N Main St, Goodlettsville, TN 37072

Motion to Change the Total Value to \$3,350,000, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value of \$670,800 and Improvement value reduced to \$2,679,200.

Edenwald Properties & McKinney Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 034 02 0 022.00
747 Myatt Drive, Madison TN 37115

Motion to Change the Total Value to \$2,917,800, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value of \$1,502,800 and Improvement value reduced to \$1,415,000.

Kenneth L. Dudney
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 034 02 0 023.00
1801 Gallatin Pike, Madison TN 37115

Motion to No Change the Total Land Value of \$418,200, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value of \$418,200.

Rippetoe Holdings, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 041 08 0 051.00
3880 Dickerson Pike, Nashville TN 37207

Motion to Change the Total Value to \$3,557,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$781,000 and Improvement value reduced to \$2,776,000.

Lowe's Home Centers, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 043 01 0 222.00
10 Campbell Rd, Madison TN 37115

Motion to No Change the Total Value of \$8,557,500, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$4,108,800 and Improvement value of \$4,448,700.

Lowe's Home Centers, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 050 12 0A 003.00
3460 Dickerson Pike, Nashville TN 37207

Motion to No Change the Total Value of \$12,881,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$5,691,400 and Improvement value of \$7,189,600.

WG DST 4
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 051 04 0 078.00
627 Gallatin Pike, Madison TN 37115

Motion to Change the Total Value to \$3,492,000, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value of \$884,300 and Improvement value reduced to \$2,607,700.

SS 200 W Maplewood Lane, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 060 04 0 110.00
200 Maplewood Ln, Nashville TN 37207

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

Cello Property Nashville LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 070 13 0 158.00
3130 Clarksville Pike, Nashville TN 37218

Motion to Change the Total Value to \$4,516,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$1,055,200 and Improvement value reduced to \$3,460,800.

Teacher's Retirement System-State of KY
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 072 02 0 147.01
3500 Gallatin Pike N, Nashville TN 37216

Motion to Change the Total Value to \$3,354,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value reduced to \$3,353,000 and Improvement value reduced to \$1,000.

Queen C Living Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 072 13 0 385.00
2500 Gallatin Ave, Nashville TN 37206

Motion to Change the Total Value to \$4,730,000, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value reduced to \$4,729,000 and Improvement value reduced to \$1,000.

Lowe's Home Centers, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 075 00 0 035.00
5025 Old Hickory Blvd, Hermitage TN 37076

Motion to Change the Total Value to \$10,996,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$8,107,600 and Improvement value reduced to \$2,888,400.

TNG PH LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 075 00 0 168.00
5006 Old Hickory Blvd, Hermitage TN 37076

Motion to Change the Total Value to \$3,948,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$1,818,600 and Improvement value reduced to \$2,129,400.

6LA Partners, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 076 01 0 138.00
400 Tulip Grove Rd, Hermitage TN 37076

Motion to Change the Total Value to \$3,966,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value of \$573,900 and Improvement value reduced to \$3,392,100.

Hill Revolver, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 13 0 152.00
1104 Rosa L Parks Blvd, Nashville TN 37208

Motion to Change the Total Value to \$6,278,300, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value reduced to \$6,176,200 and Improvement value of \$102,100.

Hill Revolver, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 082 13 0 155.00
700 Jefferson St, Nashville TN 37208

Motion to No Change the Total Value of \$986,700, by Scott Tyrone, second by Melba Jackson, unanimously approved. Land value of \$980,000 and Improvement value of \$6,700.

Chelmsford Realty Associates
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 083 05 0 091.00
700 Gallatin Ave, Nashville TN 37206

Motion to Change the Total Value to \$3,511,000, by Melba Jackson, second by Scott Tyrone, unanimously approved. Land value reduced to \$3,510,000 and Improvement value reduced to \$1,000.

Teachers Retirement System-State of KY
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 086 00 0 344.00
4001 Central Pike, Hermitage TN 37076

Motion to Change the Total Value to \$4,310,000, by Scott Tyrone, second by Melba Jackson,
unanimously approved. Land value of \$1,621,700 and Improvement value reduced to \$2,688,300.

Lowe's Home Centers, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 102 00 0 083.00
7040 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total Land Value of \$2,065,200, by Scott Tyrone, second by Melba Jackson,
unanimously approved. Land value of \$2,065,200.

Lowe's Home Centers, Inc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 102 00 0 086.00
7034 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total Value of \$11,505,200, by Scott Tyrone, second by Melba Jackson,
unanimously approved. Land value of \$8,792,600 and Improvement value of \$2,712,600.

Realty Income Properties 19, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 161 00 0 082.00
5520 Nolensville Pike, Nashville TN 37211

Motion to Change the Total Value to \$13,564,000, by Melba Jackson, second by Scott Tyrone,
unanimously approved. Land value of \$10,924,800 and Improvement value reduced to \$2,639,200.

IX. Adjournment

Motion to adjourn by Melba Jackson, second by Scott Tyrone, unanimously approved.

Meeting adjourned 4:05 PM.

ATTEST:

APPROVED:
