



MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Thursday November 4, 2021

8:30 AM & 1:00 PM

Property Assessor's Office, Howard Office Building, 2nd Floor,
700 2nd Avenue South, Suite 210

I. Call To Order

II. Roll Call

Members present included: Ms. Glenda Chambers, Ms. Sharon Emerson, and Mr. Derrick Starks. Also present were Herman Ruben, Pam Williams Ishie, and Wes Thomas with the Office of the Property Assessor.

III. Review and Approval of Minutes: Approval of the Minutes from the November 2, 2021 and November 3, 2021 MBOE meeting, Motion by Glenda Chambers, second by Sharon Emerson, unanimously approved.

IV. New Business: With the Agreement of both the Appellant and the Office of the Property Assessor, seven (7) parcels that were to be heard on Friday November 5, 2021 were actually heard today, November 4, 2021.

V. Appeals:

8:30 AM

M & P Capital, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 09 0 227.00
120 S 11th St, Nashville TN 37206

Motion to Change the Total Land Value to \$600,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value reduced to \$600,000.

M & P Capital, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 09 0 228.00
1021 Russell St, Nashville TN 37206

Motion to Change the Total Value to \$975,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value reduced to \$959,600 and Improvement Value of \$15,400.

129 South 11th Street, LTD
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 09 0 231.00
129 S 11th St, Nashville TN 37206

At the request of the appellant, this appeal is hereby withdrawn.

Fatherland District GP
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 13 0 129.00
307 S 11th St, Nashville TN 37206

Motion to No Change the Total Land Value of \$432,000, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$432,000.

Phoenix Restorations, Inc.
Pat Musgraves with Property Tax Help, appearing
Parcel ID 104 04 0 178.00
1104 16th Ave S, Nashville TN 37212

Motion to Change the Total Value to \$1,479,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$1,231,200 and Improvement Value reduced to \$247,800.

Scott C. Chambers
Pat Musgraves with Property Tax Help, appearing
Parcel ID 105 07 0 521.00
500 Hagan St, Nashville TN 37203

Motion to No Change the Total Land Value of \$1,916,600, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$1,916,600.

Scott C. Chambers
Pat Musgraves with Property Tax Help, appearing
Parcel ID 105 07 0 522.00
516 Hagan St, Nashville TN 37203

Motion to Change the Total Value to \$5,784,100, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value reduced to \$4,321,100 and Improvement Value of \$1,463,000.

Harding Pike Properties, L.P.
Pat Musgraves with Property Tax Help, appearing
Parcel ID 130 01 0 052.00
106 Harding Pl, Nashville TN 37205

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

Harding Pike Properties, L.P.
Pat Musgraves with Property Tax Help, appearing
Parcel ID 130 01 0 189.00
105 Harding Pl, Nashville TN 37205

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

Harding Pike Properties, L.P.
Pat Musgraves with Property Tax Help, appearing
Parcel ID 130 01 0 190.00
107 Harding Pl, Nashville TN 37205

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

Harding Pike Properties, L.P.
Pat Musgraves with Property Tax Help, appearing
Parcel ID 130 01 0 198.00
106 Page Rd, Nashville TN 37205

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

Harding Pike Properties, L.P.
Pat Musgraves with Property Tax Help, appearing
Parcel ID 130 01 0 199.00
5311 Harding Pike, Nashville TN 37205

Motion to Change the Total Value to \$1,360,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$784,100 and Improvement Value reduced to \$575,900.

Hill Revolver, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 132 04 0 002.00
4040 Armory Dr, Nashville TN 37204

Motion to Change the Total Value to \$28,000,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$9,210,300 and Improvement Value reduced to \$18,789,700.

Armory Hill Oaks, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 132 04 0 003.01
3001 Armory Dr, Nashville TN 37204

Motion to Change the Total Value to \$6,900,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$1,783,800 and Improvement Value reduced to \$5,116,200.

R/S Properties, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 160 00 0 064.00
783 Old Hickory Blvd, Brentwood TN 37027

Motion to Change the Total Value to \$12,500,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$6,128,900 and Improvement Value reduced to \$6,371,100.

Germantown Partners, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 082 09 0F 001.00
1200 5th Ave N #104, Nashville TN 37208

Motion to No Change the Total Value of \$642,400, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$396,800 and Improvement Value of \$245,600.

Germantown Partners, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 082 09 0F 002.00
1200 5th Ave N #102, Nashville TN 37208

Motion to No Change the Total Value of \$592,400, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$343,800 and Improvement Value of \$248,600.

Germantown Partners, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 082 09 0F 003.00
1200 5th Ave N #100, Nashville TN 37208

Motion to No Change the Total Value of \$1,014,700, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$608,400 and Improvement Value of \$406,300.

Martin Corner, GP
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 13 0 072.00
301 S 10th St, Nashville TN 37206

Motion to No Change the Total Value of \$2,286,900, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$1,091,200 and Improvement Value of \$1,195,700.

Martin Corner, LLC & MCP Ventures, LLC
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 13 0 073.00
1004 B Fatherland St, Nashville TN 37206

Motion to No Change the Total Land Value of \$400,400, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$400,400.

Martin Corner, GP
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 13 0 094.00
1012 Fatherland St, Nashville TN 37206

Motion to Change the Total Value to \$4,300,000, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$3,437,000 and Improvement Value reduced to \$863,000.

Martin Corner
Pat Musgraves with Property Tax Help, appearing
Parcel ID 083 13 0 095.00
1100 Fatherland St, Nashville TN 37206

Motion to No Change the Total Value of \$2,284,100, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$1,224,000 and Improvement Value of \$1,060,100.

VI. Adjournment of the Morning Meeting

Motion to adjourn by Sharon Emerson, second by Glenda Chambers, unanimously approved.

Morning Meeting adjourned 10:36 AM.

VII. Roll Call for the Afternoon Session:

Members present included: Dr. Truitt Ellis, Ms. Brenda Gadd, and Mr. Charley Hankla. Also present were Herman Ruben, Pam Williams Ishie, and Wes Thomas with the Office of the Property Assessor.

**Before the MBOE began to hear appeals, Ms. Brenda Gadd was elected Temporary Chair, as both the Chair, and Vice Chair were not present. Motion by Charley Hankla, second by Truitt Ellis, unanimously approved.

1:00 PM (Audio Appeal)

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 250.00
1500 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$1,864,700, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$1,832,400 and Improvement Value of \$32,300.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 215.00
1503 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$6,046,800, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$5,976,000 and Improvement Value of \$70,800.

The Glen Leven Limited Partnership
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 140.00
1519 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$10,587,900, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$10,500,000 and Improvement Value of \$87,900.

Auto Land, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 142.00
1515 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$2,645,900, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,625,000 and Improvement Value of \$20,900.

Auto Land, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 143.00
1513 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$2,641,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,613,600 and Improvement Value of \$27,400.

Auto Land, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 144.00
1507 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$5,361,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$5,302,500 and Improvement Value of \$59,400.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 145.00
1501 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$31,996,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$31,770,000 and Improvement Value of \$226,000.

The Glen Leven Limited Partnership
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 199.00
1524 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$14,778,700, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$14,740,800 and Improvement Value of \$37,900.

Auto Land, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 194.00
1512 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$8,559,300, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$8,496,000 and Improvement Value of \$63,300.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 212.00
1515 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$1,510,500, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$1,494,000 and Improvement Value of \$16,500.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 213.00
1511 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$2,730,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,689,200 and Improvement Value of \$40,800.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 214.00
1509 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$1,755,200, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$1,728,000 and Improvement Value of \$27,200.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 207.00
1527 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$754,800, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$747,000 and Improvement Value of \$7,800.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 208.00
1525 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$3,019,700, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,988,000 and Improvement Value of \$31,700.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 209.00
1523 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$1,510,400, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$1,494,000 and Improvement Value of \$16,400.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 210.00
1521 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$1,811,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$1,792,800 and Improvement Value of \$18,200.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 211.00
1517 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$2,702,800, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,689,200 and Improvement Value of \$13,600.

Beaman Motor Company
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 136.00
1531 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$5,265,100, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$5,250,000 and Improvement Value of \$15,100.

Beaman Motor Company
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 201.00
1530 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$3,960,000, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$3,928,300 and Improvement Value of \$31,700.

Beaman Motor Company
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 202.00
1532 McGavock St, Nashville TN 37203

Motion to No Change the Total Value of \$2,123,300, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$2,112,000 and Improvement Value of \$11,300.

Beaman Motor Company
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 137.00
1527 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$3,391,400, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$3,360,000 and Improvement Value of \$31,400.

Beaman Motor Company
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 138.00
1527 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$3,971,500, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$3,937,500 and Improvement Value of \$34,000.

Lee A. Beaman
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 09 0 139.00
1525 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$3,164,300, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$3,150,000 and Improvement Value of \$14,300.

LDR, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 08 0 035.00
615 Davidson St, Nashville TN 37213

Motion to No Change the Total Value of \$12,977,800, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,596,200 and Improvement Value of \$10,381,600.

Cougar Madison Real Property, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 026 00 0 043.00
118 Liberty Ln, Madison TN 37115

Motion to No Change the Total Value of \$735,000, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$679,500 and Improvement Value of \$55,500.

Cougar Madison Real Property, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 026 00 0 082.00
2210 Gallatin Pike, Madison TN 37115

Motion to Change the Total Value to \$3,792,100, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$2,506,400 and Improvement Value reduced to \$1,285,700.

Cougar Madison Real Property, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 026 00 0 148.00
2212 Gallatin Pike, Madison TN 37115

Motion to Change the Total Value to \$1,472,900, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$1,110,800 and Improvement Value reduced to \$362,100.

Beaman Motor Company
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 093 13 0 557.00
1000 Hawkins St, Nashville TN 37203

Motion to No Change the Total Value of \$15,731,700, by Truitt Ellis, second by Charley Hankla, unanimously approved. Land Value of \$15,264,100 and Improvement Value of \$467,600.

Poindexter Properties, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 094 00 0 188.00
1801 Lebanon Pike, Nashville TN 37210

Motion to Change the Total Value to \$2,962,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$1,396,700 and Improvement Value reduced to \$1,565,300.

Boyles Galvanizing Co. of Tenn.
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 104 01 0 168.00
0 33rd Ave N, Nashville TN 37209

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

Solomon Development, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 132 03 0 011.00
1006 Hardison St, Nashville TN 37204

Motion to No Change the Total Value of \$690,500, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$250,600 and Improvement Value of \$439,900.

BG Nashville Bag Real Property, LLC
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 163 00 0 299.00
5312 Mt View Rd, Antioch TN 37013

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

Johnson Properties, L.P.
Wayne Tannenbaum with Pivotal Tax Solutions, appearing via Audio
Parcel ID 118 12 0 063.00
646 Thompson Ln, Nashville TN 37204

Motion to Change the Total Value to \$8,050,000, by Charley Hankla, second by Truitt Ellis, unanimously approved. Land Value of \$2,974,000 and Improvement Value reduced to \$5,076,000.

VIII. Adjournment of the Afternoon Meeting

Motion to adjourn by Charley Hankla, second by Truitt Ellis, unanimously approved.

Afternoon Meeting adjourned 5:20 PM.

ATTEST:

APPROVED:
