

MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Thursday February 10, 2022 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. Lori Caste, Mr. Derrick Starks, Ms. Melba Jackson, and Dr. Truitt Ellis. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor.

- III. Review and Approval of Minutes:
- IV. Appeals:

8:30 AM

Roy F. Clendenin & Carolyn Faye Clendenin Jay Catignani, with Property Tax Consultants appearing Parcel ID 018 12 0 082.00 651 N Main St, Goodlettsville TN 37072

Motion to Change the Total Value to \$138,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$105,200 and Improvement Value reduced to \$32,800.

Wheeler Revocable Living Trust Jay Catignani, with Property Tax Consultants appearing Parcel ID 041 12 0 016.01 3868 Dickerson Pike, Nashville TN 37207

Motion to Change the Total Value to \$1,050,000, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$105,100 and Improvement Value reduced to \$944,900.

(2 Parcels heard together)

Lee A Cohen
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 091 15 0 247.00
4906 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$923,700, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$562,500 and Improvement Value reduced to \$361,200.

Lee A Cohen
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 091 15 0 248.00
4904 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Land Value of \$326,300, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$326,300.

Mark C Lambert & Leslie M Riley Jay Catignani, with Property Tax Consultants appearing Parcel ID 091 16 0 012.00 4406 Charlotte Ave, Nashville TN 37209

Motion to No Change the Total Value of \$887,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$843,800 and Improvement Value of \$43,200.

25 Music Square West, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 092 16 0 381.00 25 Music Sq W, Nashville TN 37203

Motion to Change the Total Value to \$11,300,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land Value of \$4,500,000 and Improvement Value reduced to \$6,800,000.

Curb Cash, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 092 16 0 423.00 47 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$1,540,000, by Truitt Ellis, second by Melba Jackson, unanimously approved. Land Value of \$1,125,000 and Improvement Value reduced to \$415,000.

Curb Cash, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 092 16 0 424.00 49 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$1,370,000, by Truitt Ellis, second by Lori Caste, unanimously approved. Land Value of \$1,125,000 and Improvement Value reduced to \$245,000.

Lewis Investment Co., Inc.
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 13 0 068.00
1300 Division St, Nashville TN 37209

Motion to Change the Total Value to \$4,800,000, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$3,307,800 and Improvement Value reduced to \$1,492,200.

(2 Parcels heard together)

Lura Bainbridge, Trust Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 13 0 140.00 29 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$1,455,500, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$1,125,000 and Improvement Value reduced to \$330,500.

Lura Bainbridge, Trust
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 13 0 141.00
31 Music Sq E, Nashville TN 37203

Motion to No Change the Total Value of \$1,144,500, by Melba Jackson, second by Truitt Ellis, unanimously approved. Land Value of \$1,125,000 and Improvement Value of \$19,500.

Mike Curb, Trustee
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 13 0 147.00
43 Music Sq E, Nashville TN 37203

Motion to Continue this parcel until Friday 2/11/2022 at 8:30 AM, by Truitt Ellis, second by Lori Caste, unanimously approved.

Curb 48 Music Square E, LLC
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 13 0 153.00
48 Music Sq E, Nashville TN 37203

Motion to Change the Total Value to \$3,700,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land Value of \$3,049,200 and Improvement Value reduced to \$650,800.

Curb Quonset Hut, Nonprofit, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 13 0 160.00 34 Music Sq E, Nashville TN 37203

Motion to No Change the Total Value of \$5,654,400, by Melba Jackson, second by Lori Caste, unanimously approved. Land Value of \$3,200,400 and Improvement Value of \$2,454,000.

Curb Nashville, LLC
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 13 0 161.00
16 Music Cir S, Nashville TN 37203

Motion to Change the Total Value to \$3,100,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$2,520,000 and Improvement Value reduced to \$580,000.

Timothy G Niarhos & Frances J Niarhos Jay Catignani, with Property Tax Consultants appearing Parcel ID 104 04 0 101.00 1106 18th Ave S, Nashville TN 37212

Motion to No Change the Total Value of \$1,128,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land Value of \$1,125,000 and Improvement Value of \$3,200.

Cromwell Capital Partners, GP Jay Catignani, with Property Tax Consultants appearing Parcel ID 105 06 0 083.00 1317 8th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,300,000, by Lori Caste, second by Melba Jackson, unanimously approved. Land Value of \$2,156,200 and Improvement Value reduced to \$143,800.

V. Adjournment of the Morning Meeting

Motion to adjourn by Melba Jackson, second by Lori Caste, unanimously approved.

Meeting adjourned 10:21 AM.

- VI. Call To Order for Afternoon Meeting
- VII. Roll Call for Afternoon Meeting

Members present included: Mr. Roger Farmer, Mr. Bob Notestine, and Ms. Jacqueline Kelly. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

VIII. Appeals:

1:00 PM

Vijay K Upadhyaya Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 06 1 036.00 219 Rep John Lewis Way N, Nashville TN 37219

Motion to Change the Total Value to \$4,794,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$1,402,500 and Improvement Value reduced to \$3,391,500.

AB3, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 234.00 1100 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$17,112,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$14,940,000 and Improvement Value of \$2,172,000.

(2 Parcels heard together)

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 276.00 200 12th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$5,201,650, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$5,173,450 and Improvement Value of \$28,200.

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 278.00 206 12th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,798,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$2,788,450 and Improvement Value of \$9,900.

(4 Parcels heard together)

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 280.00 1107 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$1,580,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$1,571,050 and Improvement Value of \$9,300.

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 281.00 1105 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$1,022,950, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$1,016,050 and Improvement Value of \$6,900.

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 282.00 1103 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$2,698,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$2,681,050 and Improvement Value of \$17,300.

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 283.00 1101 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$2,698,350, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value reduced to \$2,681,050 and Improvement Value of \$17,300.

Nashville Urban Partners 2007, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 284.00 1112 Laurel St, Nashville TN 37203

Motion to Change the Total Value to \$8,100,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value reduced to \$8,061,700 and Improvement Value of \$38,300.

Nashville Urban Partners 2000 III, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 093 09 0 289.00 210 12th Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$7,223,800, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$7,187,400 and Improvement Value of \$36,400.

Gulch Crossing, LLC
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 09 0B 002.00
1033 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$88,505,600, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value of \$22,330,300 and Improvement Value of \$66,175,300.

Three Thirty Three, LLC
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 093 13 0 578.00
329 11th Ave S, Nashville TN 37203

Motion to Change the Total Value to \$24,990,000, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value of \$11,499,900 and Improvement Value reduced to \$13,490,100.

(2 Parcels heard together)

Small/Leiper's Fork, L.P.
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 104 15 0 256.00
2315 21st Ave S, Nashville TN 37212

Motion to No Change the Total Value of \$874,600, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$849,500 and Improvement Value of \$25,100.

Small/Leiper's Fork, L.P.
Jay Catignani, with Property Tax Consultants appearing
Parcel ID 104 15 0 271.00
2323 21st Ave S, Nashville TN 37212

Motion to Change the Total Value to \$5,671,400, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$1,633,500 and Improvement Value reduced to \$4,037,900.

Ginsberg Family Limited Partnership, LP Jay Catignani, with Property Tax Consultants appearing Parcel ID 104 16 0 053.00 2200 21st Ave S, Nashville TN 37212

Motion to Change the Total Value to \$9,379,000, by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Land Value of \$2,764,000 and Improvement Value reduced to \$6,615,000.

Fessmire Properties, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 129 08 0 084.00 6200 Highway 100, Nashville TN 37205

Motion to No Change the Total Value of \$3,571,400, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$1,681,800 and Improvement Value of \$1,889,600.

United Hillsboro, LLC & 4235 Hillsboro, LLC Jay Catignani, with Property Tax Consultants appearing Parcel ID 131 02 0 044.00 4235 Hillsboro Pike, Nashville TN 37215

Motion to Change the Total Value to \$7,200,000, by Jacqueline Kelly, second by Roger Farmer, unanimously approved. Land Value of \$3,659,000 and Improvement Value reduced to \$3,541,000.

	Motion to adjourn by Roger Farmer, second by Jacqueline Kelly, unanimously approved. Afternoon Meeting adjourned 2:20 PM.			
ATTEST	:	APPROV	VED:	

Adjournment of the Afternoon Meeting

IX.