



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

Thursday April 14, 2022

8:30 AM & 1:00 PM

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

I. Call To Order

II. Roll Call

Members present included: Mr. Roger Farmer, Ms. Deb Dawson, and Dr. Truitt Ellis. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

**\*\*NOTE\*\*** Due to the Chair nor Vice Chair being present at this meeting, the MBOE elected Ms. Deb Dawson as Temporary Chair for this meeting; Motion by Carnell Scruggs, second by Roger Farmer, unanimously approved.

III. Review and Approval of Minutes: Minutes from the MBOE Meetings of: April 6, 2022, April 7, 2022, and April 8, 2022, Motion by Roger Farmer, second by Truitt Ellis, unanimously approved.

IV. Appeals:

8:30 AM

2401 Clifton Avenue Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 092 11 0 006.00  
2401 Clifton Ave, Nashville TN 37209

Motion to Change the Total Value to \$409,000, by Truitt Ellis, second by Roger Farmer, unanimously approved. Land Value of \$135,900 and Improvement Value reduced to \$273,100.

Barry Lee Rogers  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 181.00  
941 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$300,100, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$247,500 and Improvement Value of \$52,600.

Mainland 932 4<sup>th</sup>, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 218.00  
932 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$162,500, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$145,800 and Improvement Value of \$16,700.

Thomas Rogers, Sr. and Jean S Rogers, Trustees  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 221.00  
940 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$976,400, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$324,000 and Improvement Value of \$652,400.

Thomas E Rogers, Jr. Revocable Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 223.00  
944 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$830,000, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$275,400 and Improvement Value of \$554,600.

Thomas E Rogers, Jr. Revocable Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 233.00  
1016 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$720,000, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$243,000 and Improvement Value of \$477,000.

Thomas E Rogers, Jr. Revocable Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 241.00  
1023 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$611,500, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$141,800 and Improvement Value of \$469,700.

Peggy Bowling  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 247.00  
1009 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to Change the Total Value to \$610,000, by Truitt Ellis, second by Roger Farmer, unanimously approved. Land Value of \$202,500 and Improvement Value reduced to \$407,500.

Thomas E Rogers, Jr. Revocable Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 093 15 0 387.00  
1015 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$878,800, by Truitt Ellis, second by Roger Farmer, unanimously approved. Land Value of \$291,600 and Improvement Value of \$587,200.

Thomas E Rogers & Jean S Rogers, Trustees  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 03 0 011.00  
1040 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$637,800, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$285,600 and Improvement Value of \$352,200.

**\*\*NOTE\*\*** The next three (3) parcels were actually heard in the PM docket; the first three (3) parcels of the afternoon docket were actually heard as the last three (3) hearings from the AM session.

Richard V Perkerson & Barbara Perkerson  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 08 0 119.00  
73 Factory St, Nashville TN 37210

Motion to Change the Total Value to \$865,670, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$177,700 and Improvement Value reduced to \$687,970.

Richard Verner Perkerson, Jr.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 08 0 295.00  
51 Industry St, Nashville TN 37210

Motion to Change the Total Value to \$543,750, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$78,400 and Improvement Value reduced to \$465,350.

Rollins Associates, L.P.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 09 0 074.00  
900 Fiber Glass Rd, Nashville TN 37210

Motion to No Change the Total Value of \$4,798,000, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$1,001,000 and Improvement Value of \$3,797,000.

V. Adjournment of the Morning Meeting

Motion to adjourn by Roger Farmer, second by Truitt Ellis, unanimously approved.

Meeting adjourned 10:05 AM.

VI. Call To Order for Afternoon Meeting

VII. Roll Call

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

VIII. Appeals:

1:00 PM

Thomas E Rogers, Jr. Revocable Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 03 0 031.00  
1136 4<sup>th</sup> Ave S, Nashville TN 37210

Motion to Change the Total Value to \$574,400, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$356,400 and Improvement Value reduced to \$218,000.

Thomas E Rogers, Jr.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 03 0 053.00  
1033 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$571,800, by Roger Farmer, second by Truitt Ellis, unanimously approved. Land Value of \$166,100 and Improvement Value of \$405,700.

Barry L. Rogers, Terry P. Rogers & Gary L. Rogers  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 105 03 0 339.00  
1031 3<sup>rd</sup> Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$831,700, by Truitt Ellis, second by Roger Farmer, unanimously approved. Land Value of \$328,100 and Improvement Value of \$503,600.

Joslin Sign & Maintenance Company  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 06 0 073.00  
630 Murfreesboro Pike, Nashville TN 37210

Motion to No Change the Total Value of \$3,143,400, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$1,629,200 and Improvement Value of \$1,514,200.

325 Wilhagan Road, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 12 0 010.00  
325 Wilhagan Rd, Nashville TN 37217

Motion to No Change the Total Value of \$1,251,500, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$170,800 and Improvement Value of \$1,080,700.

Bozman Family Revocable Living Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 12 0 017.00  
862 Easthagan Rd, Nashville TN 37217

Motion to Change the Total Value to \$1,178,320, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$92,300 and Improvement Value of \$1,086,020.

331 Wilhagan Road, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 106 12 0 021.00  
331 Wilhagan Rd, Nashville TN 37217

Motion to Change the Total Value to \$869,440, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$135,900 and Improvement Value of \$733,540.

The Roy R Manning Jr Preservation Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 118 03 0 076.00  
509 Ligon Dr, Nashville TN 37204

Motion to No Change the Total Value of \$1,150,100, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$184,700 and Improvement Value of \$965,400.

Toman Ventures, LLC  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 119 05 0 095.00  
2519 Grandview Ave, Nashville TN 37211

Motion to No Change the Total Value of \$1,039,300, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$392,000 and Improvement Value of \$647,300.

Yazdian Construction Co.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 119 05 0 133.00  
2625 Grandview Ave, Nashville TN 37211

Motion to Change the Total Value to \$1,358,240, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$226,900 and Improvement Value reduced to \$1,131,340.

Yazdian Construction Co.  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 119 05 0 134.00  
2627 Grandview Ave, Nashville TN 37211

Motion to No Change the Total Value of \$2,542,600, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$475,600 and Improvement Value of \$2,067,000.

Frank G. Friedman  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 119 05 0 144.00  
2616 Grandview Ave, Nashville TN 37211

Motion to Change the Total Value to \$843,440, by Sharon Emerson, second by Glenda Chambers, unanimously approved. Land Value of \$150,000 and Improvement Value reduced to \$693,440.

Richardson Tennessee Community Property Revocable Trust  
Jay Catignani with Property Tax Consultants, appearing  
Parcel ID 119 09 0 014.00  
2701 Landers Ave, Nashville TN 37211

Motion to Change the Total Value to \$1,100,000, by Glenda Chambers, second by Sharon Emerson, unanimously approved. Land Value of \$392,000 and Improvement Value reduced to \$708,000.

IX. Adjournment of the Afternoon Meeting

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

Meeting adjourned 2:45 PM.

**ATTEST:**

**APPROVED:**

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