



## MINUTES

### METROPOLITAN BOARD OF EQUALIZATION

Thursday April 28, 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. Derrick Starks, Mr. Bob Notestine, and Ms. Sharilyn Pettus. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor, Lexie Ward with Metro Legal and Naren Ravinootala with Evans and Petree.

III. Review and Approval of Minutes:

IV. Appeals:

8:30 AM

401 Union Hotel, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 02 3 055.00  
241 4<sup>th</sup> Ave N, Nashville TN 37219

Motion to Change the Total Value to \$18,179,000, by Bob Notestine, second by Sharilyn Pettus, unanimously approved. Land Value of \$3,201,800 and Improvement Value reduced to \$14,977,200.

W DT Nashville Hotel VII, G.P.  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 02 3 189.00  
315 4<sup>th</sup> Ave N, Nashville TN 37219

Motion to No Change the Total Value of \$51,820,700, by Bob Notestine, second by Sharilyn Pettus, unanimously approved. Land Value of \$14,865,800 and Improvement Value of \$36,954,900.

SP Church Project, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 05 0 170.00  
814 Church St, Nashville TN 37203

Motion to No Change the Total Value of \$17,327,400, by Sharilyn Pettus, second by Bob Notestine, unanimously approved. Land Value of \$3,887,800 and Improvement Value of \$13,439,600.

(2 Parcels Heard Together)

Sudekum, L.P.  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 05 0 184.00  
912 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$10,511,400, by Bob Notestine, second by Sharilyn Pettus unanimously approved. Land Value of \$10,467,000 and Improvement Value of \$44,400.

NHT Nashville, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 05 0 185.00  
920 Broadway, Nashville TN 37203

Motion to No Change the Total Value of \$73,191,500, by Bob Notestine, second by Sharilyn Pettus unanimously approved. Land Value of \$20,305,200 and Improvement Value of \$52,886,300.

(3 Parcels Heard Together)

PIM Nashville, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 06 3 000.00 001  
0 Commerce St, Nashville TN 37203

Motion to No Change the Total Value of \$43,743,800, by Sharilyn Pettus, second by Bob Notestine, unanimously approved. Land Value of \$19,510,100 and Improvement Value of \$24,233,700.

PIM Nashville, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 06 3 119.00  
611 Commerce St, Nashville TN 37203

Motion to No Change the Total Value of \$120,301,400, by Sharilyn Pettus, second by Bob Notestine, unanimously approved. Land Value of \$10,320,100 and Improvement Value of \$109,981,300.

PIM Nashville, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 06 3A 004.00  
601 Commerce St, Nashville TN 37203

Motion to No Change the Total Land Value of \$7,788,400, by Sharilyn Pettus, second by Bob Notestine, unanimously approved. Land Value of \$7,778,400.

Flatts Owner LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC appearing  
Parcel ID 093 09 0 000.00 002  
0 Broadway, Nashville TN 37203

Motion to Change the Total Value of \$32,730,400, by Sharilyn Pettus, second by Bob Notestine, unanimously approved. Land Value of \$18,036,000 and Improvement Value reduced to \$14,694,400.

HP Nashville, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 405.00  
301 3<sup>rd</sup> Ave S, Nashville TN 37201

Motion to Change the Total Value to \$50,000,000, by Bob Notestine, second by Sharilyn Pettus, unanimously approved. Land Value of \$10,080,000 and Improvement Value reduced to \$39,920,000.

IDB  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Tim Dick, PhD, MAI, CRE with CBRE appearing  
Parcel ID 093 10 0B 003.00  
250 Rep John Lewis Way S, Nashville TN 37203

Motion to Change the Total Value to \$254,500,000, by Bob Notestine, second by Sharilyn Pettus, unanimously approved. Land Value of \$79,289,600 and Improvement Value reduced to \$175,210,400.

Jimmy's Last Laugh, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0D 100.00  
425 Rep John Lewis Way S, Nashville TN 37203

Motion to No Change the Total Value of \$29,577,000, by Bob Notestine, second by Sharilyn Pettus unanimously approved. Land Value of \$12,187,400 and Improvement Value of \$17,389,600.

O.I.C. Margaritaville Hotel Nashville  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0D 900.00  
425 B Rep John Lewis Way S, Nashville TN 37203

Motion to No Change the Total Land Value of \$14,505,300, by Bob Notestine, second by Sharilyn Pettus unanimously approved. Land Value of \$14,505,300.

(2 Parcels Heard Together)

8<sup>th</sup> & Demonbreun Lot 2, LP  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0E 001.00  
201 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$149,230,900, by Bob Notestine, second by Sharilyn Pettus unanimously approved. Land Value of \$53,883,900 and Improvement Value of \$95,347,000.

8<sup>th</sup> & Demonbreun Lot 2, LP  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0E 002.00  
805 Demonbreun St, Nashville TN 37203

Motion to No Change the Total Value of \$26,392,000, by Bob Notestine, second by Sharilyn Pettus unanimously approved. Land Value of \$16,095,200 and Improvement Value of \$10,296,800.

V. Adjournment of the Morning Meeting

Motion to adjourn by Bob Notestine, second by Sharilyn Pettus, unanimously approved.

Meeting adjourned 11:04 AM.

VI. Call To Order for Afternoon Meeting

VII. Roll Call

Members present included: Ms. Jacqueline Kelly, Ms. Sharon Emerson, and Mr. Trey Lewis. Also present were Herman Ruben, and Wes Thomas, with the Office of the Property Assessor.

**\*\*NOTE\*\*** As neither the Chair nor Vice Chair were present in today's afternoon appeals, the MBOE elected Jacqueline Kelly, as Temporary Chair for this meeting, Motion by Trey Lewis, second by Sharon Emerson, unanimously approved.

VIII. Appeals:

1:00 PM

300 Broadway, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 06 2 029.00  
300 Broadway, Nashville TN 37201

Motion to Change the Total Value to \$16,600,000, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value of \$3,276,000 and Improvement Value reduced to \$13,324,000.

Wildhorse Saloon Entertainment Ventures, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 06 2 081.00  
120 2<sup>nd</sup> Ave N, Nashville TN 37201

Motion to Change the Total Value to \$24,994,800, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value of \$8,084,800 and Improvement Value of \$16,910,000.

The Gateway to Nashville, L.L.C.  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 09 0 327.00  
111 10<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$28,992,900, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value reduced to \$19,275,000 and Improvement Value increased to \$9,717,900.

(9 Parcels Heard Together)

Cummins Station, L.L.C.  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 09 0 320.00  
209 10<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$96,644,100, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value of \$46,652,900 and Improvement Value reduced to \$49,991,200.

Eagle 2, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 09 0 331.00  
1011 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$19,057,400, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$18,287,400 and Improvement Value of \$770,000.

Ten D, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 014.01  
901 Demonbreun St, Nashville TN 37203

Motion to Change the Total Value to \$18,824,100, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$18,729,500 and Improvement Value of \$94,600.

Ten D, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 017.00  
210 10<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$3,628,400, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$3,597,800 and Improvement Value of \$30,600.

Ten D, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 018.00  
212 10<sup>th</sup> Ave S, Nashville TN 37203

Motion to Change the Total Value to \$2,265,900, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$2,248,900 and Improvement Value of \$17,000.

Eagle 1, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 036.00  
818 Palmer Pl, Nashville TN 37203

Motion to Change the Total Value to \$5,549,000, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$5,520,300 and Improvement Value of \$28,700.

Eagle 1, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 045.00  
813 Lea Ave, Nashville TN 37203

Motion to Change the Total Value to \$968,400, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$962,500 and Improvement Value of \$5,900.

Eagle 3, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 046.00  
821 Palmer Pl, Nashville TN 37203

Motion to Change the Total Value to \$11,911,400, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$11,817,500 and Improvement Value of \$93,900.

Eagle 4, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 492.00  
0 Palmer Pl, Nashville TN 37203

Motion to Change the Total Value to \$7,151,300, by Trey Lewis, second Sharon Emerson, unanimously approved. Land Value reduced to \$7,089,800 and Improvement Value of \$61,500.

(2 Parcels Heard Together)

Eagle 5, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 038.00  
812 Palmer Pl, Nashville TN 37203

Motion to Change the Total Value to \$849,375, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value reduced to \$843,475 and Improvement Value of \$5,900.

Eagle 5, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 044.00  
811 Lea Ave, Nashville TN 37203

Motion to Change the Total Value to \$849,375, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value reduced to \$842,475 and Improvement Value of \$6,900.

(8 Parcels Heard Together)

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 051.00  
811 Palmer Pl, Nashville TN 37203

Motion to No Change the Total Value of \$4,451,800, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$4,428,000 and Improvement Value of \$23,800.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 054.00  
807 Palmer Pl, Nashville TN 37203

Motion to No Change the Total Value of \$3,363,200, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$3,348,000 and Improvement Value of \$15,200.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 055.00  
805 Palmer Pl, Nashville TN 37203

Motion to No Change the Total Value of \$2,132,900, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$2,120,400 and Improvement Value of \$12,500.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 10 0 056.00  
513 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$3,550,600, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$3,534,000 and Improvement Value of \$16,600.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 14 0 002.00  
1 Cannery Row, Nashville TN 37203

Motion to No Change the Total Value of \$7,065,700, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$7,011,000 and Improvement Value of \$54,700.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 14 0 003.00  
521 A 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$2,104,400, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$2,090,700 and Improvement Value of \$13,700.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 14 0 004.00  
521 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$7,248,100, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$5,619,300 and Improvement Value of \$1,628,800.

Cannery Owner, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 093 14 0 005.00  
527 8<sup>th</sup> Ave S, Nashville TN 37203

Motion to No Change the Total Value of \$4,874,800, by Sharon Emerson, second by Trey Lewis, unanimously approved. Land Value of \$4,835,100 and Improvement Value of \$39,700.

Refreshco, LLC  
Richard Hunt and Caren Nichol, with Evans & Petree, PC, appearing  
Parcel ID 105 03 0 274.00  
1265 2<sup>nd</sup> Ave S, Nashville TN 37210

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

IX. Adjournment of the Afternoon Meeting

Motion to adjourn by Trey Lewis, second by Sharon Emerson, unanimously approved.

Meeting adjourned 3:14 PM.

**ATTEST:**

**APPROVED:**

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