

#### **MINUTES**

### METROPOLITAN BOARD OF EQUALIZATION

# Tuesday August 22, 2023

#### 8:30 A.M. & 1:00 PM

## Property Assessor's Office, Howard Office Building, 2<sup>nd</sup> Floor, 700 President Ronald Reagan Way, Suite 210

- I. Call To Order
- II. Roll Call

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

- III. Review and Approval of Minutes
- IV. Public Comment Period
- V. Appeals:

8:30 AM

REG Nash 1 Music Circle North Property Owner, LP Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0 253.00 1 Music Cir N, Nashville TN 37203

Motion to change the Total value to \$5,821,545, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$2,543,400 and Improvement value reduced to \$3,278,145. (This value is applying the Sale Ratio of 0.7143)

OP Music Circle, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0 325.00 2 Music Cir S, Nashville TN 37203

At the request of the appellant, this appeal is hereby withdrawn.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 001.00 700 12<sup>th</sup> Ave S #101, Nashville TN 37203

Motion to No change the Total value of \$3,002,625, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$912,000 and Improvement value of \$2,090,625.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 002.00 700 12<sup>th</sup> Ave S #102, Nashville TN 37203

Motion to No change the Total value of \$1,638,375, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$684,000 and Improvement value of \$954,375.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 003.00 700 12<sup>th</sup> Ave S #103, Nashville TN 37203

Motion to No change the Total value of \$1,918,025, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$684,000 and Improvement value of \$1,234,025.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 004.00 700 12<sup>th</sup> Ave S #201, Nashville TN 37203

Motion to No change the Total value of \$1,110,850, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$768,850.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 005.00 700 12<sup>th</sup> Ave S #202, Nashville TN 37203

Motion to No change the Total value of \$786,500, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$444,500.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 006.00 700 12<sup>th</sup> Ave S #203, Nashville TN 37203

Motion to No change the Total value of \$1,214,525, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$684,000 and Improvement value of \$530,525.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 007.00 700 12<sup>th</sup> Ave S #204, Nashville TN 37203

Motion to No change the Total value of \$1,013,350, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$671,350.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 008.00 700 12<sup>th</sup> Ave S #205, Nashville TN 37203

Motion to No change the Total value of \$1,386,125, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$684,000 and Improvement value of \$702,125.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 009.00 700 12<sup>th</sup> Ave S #206, Nashville TN 37203

Motion to No change the Total value of \$1,055,600, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$713,600.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 010.00 700 12<sup>th</sup> Ave S #207, Nashville TN 37203

Motion to No change the Total value of \$832,000, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$490,000.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 011.00 700 12<sup>th</sup> Ave S #301, Nashville TN 37203

Motion to No change the Total value of \$1,110,850, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$768,850.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 012.00 700 12<sup>th</sup> Ave S #302, Nashville TN 37203

Motion to No change the Total value of \$637,975, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$228,000 and Improvement value of \$409,975.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 013.00 700 12<sup>th</sup> Ave S #303, Nashville TN 37203

Motion to No change the Total value of \$1,053,650, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$711,650.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 014.00 700 12<sup>th</sup> Ave S #304, Nashville TN 37203

Motion to No change the Total value of \$1,113,775, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$771,775.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 015.00 700 12<sup>th</sup> Ave S #305, Nashville TN 37203

Motion to No change the Total value of \$1,368,900, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$684,000 and Improvement value of \$684,900.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 016.00 700 12<sup>th</sup> Ave S #306, Nashville TN 37203

Motion to No change the Total value of \$1,055,600, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$713,600.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 017.00 700 12<sup>th</sup> Ave S #307, Nashville TN 37203

Motion to No change the Total value of \$832,000, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$490,000.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 018.00 700 12<sup>th</sup> Ave S #401, Nashville TN 37203

Motion to No change the Total value of \$1,021,150, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$679,150.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 019.00 700 12<sup>th</sup> Ave S #402, Nashville TN 37203

Motion to No change the Total value of \$637,975, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$228,000 and Improvement value of \$409,975.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 020.00 700 12<sup>th</sup> Ave S #403, Nashville TN 37203

Motion to No change the Total value of \$1,053,650, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$711,650.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 021.00 700 12<sup>th</sup> Ave S #404, Nashville TN 37203

Motion to No change the Total value of \$1,113,775, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$771,775.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 022.00 700 12<sup>th</sup> Ave S #405, Nashville TN 37203

Motion to No change the Total value of \$1,385,150, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$684,000 and Improvement value of \$701,150.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 023.00 700 12<sup>th</sup> Ave S #406, Nashville TN 37203

Motion to No change the Total value of \$828,100, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$342,000 and Improvement value of \$486,100.

Nashville Terrazzo Partnership Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 13 0D 024.00 700 12<sup>th</sup> Ave S #407, Nashville TN 37203

Motion to No change the Total value of \$659,100, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$228,000 and Improvement value of \$431,100.

443 Donelson Pike, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 096 13 0 187.00 441 Donelson Pike, Nashville TN 37214

Motion to change the Total value to \$10,110,917, by Carnell Scruggs, second by Sharon Emerson, unanimously approved. Land value of \$3,110,200 and Improvement value reduced to \$7,000,717. (This value is applying the Sale Ratio of 0.7143)

443 Donelson Pike, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 096 13 0 195.00 443 Allen Rd, Nashville TN 37214

Motion to change the Total value to \$6,071,550, by Carnell Scruggs, second by Sharon Emerson, unanimously approved. Land value of \$2,228,400 and Improvement value reduced to \$3,843,150. (This value is applying the Sale Ratio of 0.7143)

Music Row 3, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 105 01 0 110.00 1030 16<sup>th</sup> Ave S, Nashville TN 37212

Motion to change the Total value to \$20,539,697, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$5,161,800 and Improvement value reduced to \$15,377,897. (This value is applying the Sale Ratio of 0.7143)

(2 Parcels Heard Together)

Craighead Investors, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 105 15 0 017.00 478 Craighead St, Nashville TN 37204

Motion to change the Total value to \$1,176,595, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$270,500 and Improvement value reduced to \$906,095. (This value is applying the Sale Ratio of 0.7143)

Craighead Investors, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 105 15 0 019.00 480 Craighead St, Nashville TN 37204

Motion to change the Total value to \$1,609,675, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$262,700 and Improvement value reduced to \$1,346,975. (This value is applying the Sale Ratio of 0.7143)

309-311 Plus Park Blvd LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 106 00 0 122.00 311 Plus Park Blvd, Nashville TN 37217

Motion to change the Total value to \$3,571,500, by Sharon Emerson, second by Carnell Scruggs, unanimously approved. Land value of \$1,219,700 and Improvement value reduced to \$2,351,800. (This value is applying the Sale Ratio of 0.7143)

Elm Hill Center, L.P. Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 106 02 0 041.00 1120 Elm Hill Pike, Nashville TN 37210

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

Elm Hill Center, L.P. Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 106 02 0 042.00 1106 Elm Hill Pike, Nashville TN 37210

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

Elm Hill Center, L.P. Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 106 02 0 043.00 1100 Elm Hill Pike, Nashville TN 37210

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

Buchanan Station Partners, G.P. Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 106 04 0 017.00 1650 Elm Hill Pike, Nashville TN 37210

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

VI. Adjournment-Morning Session

Motion to adjourn by Sharon Emerson, second by Carnell Scruggs, unanimously approved.

Morning Meeting adjourned 10:40 AM.

- VII. Call To Order-Afternoon Session
- VIII. Roll Call

Members present included: Ms. Melba Jackson, Ms. Deb Dawson, and Mr. Trey Lewis. Also present were Herman Ruben, and Pam Williams Ishie, with the Office of the Property Assessor.

\*\*NOTE\*\* Due to the Chair nor Vice Chair being present for this meeting, the MBOE elected Ms. Deb Dawson, Temporary Chair, Motion by Trey Lewis, second by Melba Jackson, unanimously approved.

#### IX. Public Comment Period

#### X. Appeals:

1:00 PM

MTP Voorhees-700  $8^{th}$  Ave South, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 093 14 0 226.00 700  $8^{th}$  Ave S, Nashville TN 37203

Motion to change the Total value to \$9,107,325, by Melba Jackson, second by Trey Lewis, unanimously approved. Land value of \$5,989,500 and Improvement value reduced to \$3,117,825. (This value is applying the Sale Ratio of 0.7143).

FORTE/MGC Property, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 117 14 0 034.00 3835 Cleghorn Ave, Nashville TN 37215

Motion to change the Total value to \$3,248,593, by Melba Jackson, second by Trey Lewis, unanimously approved. Land value of \$1,674,000 and Improvement value reduced to \$1,574,593. (This value is applying the Sale Ratio of 0.7143).

2926 Foster, GP Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 118 16 0 042.00 2926 Foster Creighton Dr, Nashville TN 37204

Motion to change the Total value to \$1,093,593, by Trey Lewis, second by Melba Jackson, unanimously approved. Land value of \$229,500 and Improvement value reduced to \$864,093. (This value is applying the Sale Ratio of 0.7143).

Grassmere IV, L.P.
Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared.
Parcel ID 133 00 0 130.00
640 Grassmere Park, Nashville TN 37211

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

Linbar Business Center Assoc., LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 134 00 0 189.00 5000 Linbar Dr, Nashville TN 37211

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

3LS Properties, Inc.
Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared.
Parcel ID 134 00 0 226.00
301 S Perimeter Park Dr, Nashville TN 37211

Motion to change the Total value to \$5,812,759, by Trey Lewis, second by Melba Jackson, unanimously approved. Land value of \$1,770,100 and Improvement value reduced to \$4,042,659. (This value is applying the Sale Ratio of 0.7143).

SL Airpark, LLC & SL Airpark II, LLC Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 134 00 0 275.00 5225 Harding Pl, Nashville TN 37217

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

Harold Crye 2021 Trust Richard Hunt and Caren Nichol with Evans and Petree, P.C., appeared. Parcel ID 159 00 0 111.00 1187 Old Hickory Blvd, Brentwood TN 37027

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

| XI. | Adiou | rnment- | -Aftern | oon Se | ssion |
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Motion to adjourn by Melba Jackson, second by Trey Lewis, unanimously approved.

Meeting adjourned 2:34 PM.

| ATTEST: | APPROVED: |
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