



MINUTES

METROPOLITAN BOARD OF EQUALIZATION

Monday July 15, 2024

8:30 A.M

Property Assessor's Office, Howard Office Building, 2nd Floor,
700 President Ronald Reagan Way, Suite 210

I. Call To Order

II. Roll Call

Members present included: Ms. Deb Dawson, Dr. Truitt Ellis, Ms. Mia Parker, and Mr. Carnell Scruggs. Also present were Herman Ruben, and Alex Blake with the Office of the Property Assessor. Michael Milliner, a new MBOE Alternate was present but only observing the proceedings.

III. Review and Approval of Minutes: Approval of minutes from the July 10, 2024, MBOE meeting, Motion by Truitt Ellis, second by Mia Parker, unanimously approved.

IV. Public Comment Period

V. Appeals:

8:30 AM

SEV MetroCenter IV, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 070 16 0 035.00
0 Athens Way, Nashville TN 37228

Motion to change the Total Land value to \$1,830, by Carnell Scruggs, second by Mia Parker, unanimously approved. Land value reduced to \$1,830. (This value is applying the Sale Ratio of 0.7143)

Highwoods Realty L.P. & ET AL
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 093 05 0 194.00
1101 Church St, Nashville TN 37203

Motion to change the Total value to \$178,575,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$23,361,000 and Improvement Value reduced to \$155,314,000. (This value is applying the Sale Ratio of 0.7143)

IDB
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 093 06 0 095.00
200 4th Ave S, Nashville TN 37201

Motion to change the Total value to \$157,326,718, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$19,520,800 and Improvement Value reduced to \$137,805,918. (This value is applying the Sale Ratio of 0.7143)

Highwoods Realty Limited Partnership
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 093 06 4 063.00 001
0 3rd Ave S, Nashville TN 37201

Motion to change the Total value to \$109,287,900, by Truitt Ellis, second by Mia Parker, unanimously approved. Land value of \$31,622,900 and Improvement Value reduced to \$77,665,000. (This value is applying the Sale Ratio of 0.7143)

Highwoods Realty Limited Partnership (North Carolina)
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 104 06 0 023.00
3322 West End Ave, Nashville TN 37203

Motion to change the Total value to \$46,643,790, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$12,022,400 and Improvement Value reduced to \$34,621,390. (This value is applying the Sale Ratio of 0.7143)

W. Fred Williams, Trustee
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 104 06 0 111.00
3401 West End Ave, Nashville TN 37203

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

JCL2501, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 104 15 0 404.00
2501 21st Ave S, Nashville TN 37212

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

Burton Hills IV Investments, Inc.
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 131 06 0A 017.00
40 Burton Hills Blvd, Nashville TN 37215

Motion to change the Total value to \$28,250,565, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$5,606,200 and Improvement Value reduced to \$22,644,365. (This value is applying the Sale Ratio of 0.7143)

Burton Hills Investments, General Partnership
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 131 06 0A 018.00
20 Burton Hills Blvd, Nashville TN 37215

Motion to change the Total value to \$23,071,890, by Truitt Ellis, second by Mia Parker, unanimously approved. Land value of \$4,390,900 and Improvement Value reduced to \$18,680,990. (This value is applying the Sale Ratio of 0.7143)

Prime Kurtell Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 142 00 0 363.00
7640 Highway 70 S, Nashville TN 37221

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

Prime Kurtell Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 159 00 0 110.00
1195 Old Hickory Blvd, Brentwood TN 37027

Motion to change the Total value to \$4,285,800, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$2,146,600 and Improvement Value reduced to \$2,139,200. (This value is applying the Sale Ratio of 0.7143)

Highwoods Realty Limited
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 160 00 0 243.00
310 Seven Springs Way, Brentwood TN 37027

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

Highwoods Realty Limited PRTS.
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 160 00 0 287.00
340 Seven Springs Way, Brentwood TN 37027

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

IDB
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 160 00 0 288.00
330 Seven Springs Way, Brentwood TN 37027

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

Vintage Edge Owner, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 161 00 0 095.00
5833 Nolensville Pike, Nashville TN 37211

Motion to change the Total value to \$32,750,000, by Truitt Ellis, second by Carnell Scruggs, unanimously approved. Land value of \$3,229,900 and Improvement Value reduced to \$29,520,100. (This value is applying the Sale Ratio of 0.7143)

(4 Parcels Heard Together)

BSM Nippers, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 161 00 0 260.00
15580 Old Hickory Blvd, Nashville TN 37211

Motion to change the Total value to \$7,300,175, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$3,563,200 and Improvement Value reduced to \$3,736,975. (This value is applying the Sale Ratio of 0.7143)

BSM Nippers, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 161 00 0 262.00
15590 Old Hickory Blvd, Nashville TN 37211

Motion to change the Total value to \$1,120,912, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$751,400 and Improvement Value reduced to \$369,512. (This value is applying the Sale Ratio of 0.7143)

BSM Nippers, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 161 00 0 264.00
15544 Old Hickory Blvd, Nashville TN 37211

Motion to change the Total value to \$5,373,464, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$1,415,700 and Improvement Value reduced to \$3,957,764. (This value is applying the Sale Ratio of 0.7143)

BSM Nippers, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 161 00 0 265.00
15532 Old Hickory Blvd, Nashville TN 37211

Motion to change the Total value to \$4,777,250, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$3,824,600 and Improvement Value reduced to \$952,650. (This value is applying the Sale Ratio of 0.7143)

BSM Burkitt, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC appeared.
Parcel ID 186 00 0 014.00
191 Burkitt Commons Ave, Nolensville TN 37135

Motion to change the Total value to \$3,285,780, by Carnell Scruggs, second by Truitt Ellis, unanimously approved. Land value of \$784,100 and Improvement Value reduced to \$2,501,680. (This value is applying the Sale Ratio of 0.7143)

VI. Adjournment

Motion to adjourn by Carnell Scruggs, second by Truitt Ellis, unanimously approved.

Meeting adjourned 10:10 AM.

ATTEST:

APPROVED:
