



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Tuesday August 26, 2025

8:30 AM & 1:00 PM

**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. Lori Caste, Mr. John Green, and Ms. Deb Dawson. Also present were Herman Ruben, and Joel Phillips, with the Office of the Property Assessor.

III. Review and Approval of Minutes: Approval of the minutes from the meetings Wednesday August 13, 2025, and Thursday August 14, 2025, Motion by John Green, second by Lori Caste, unanimously approved.

Prior to the appeals beginning, Chair Deb Dawson read the following statement into the record:

Due to duplicate filings being discovered while scheduling the remaining appeals for those parcels that were emailed to the scheduler in list form by representatives before the deadline of June 27, 2025, at 4:00 PM., we the independent Metropolitan Board of Equalization (MBOE), are asking for assistance from the Assessor of Property's office to request 2025 Letters of Authorization for every parcel in which a representative has requested a hearing before the independent MBOE for the 2025 assessment year. According to Tennessee Code Annotated 67-5-1407 (e) (4) No agent or other representative shall file an appeal before the county or state boards of equalization without first obtaining written authorization from the taxpayer. Meaning any representative that has filed an appeal for 2025 on behalf of a taxpayer should already have a 2025 Letter of Authorization in their possession. In cases where there have been two (2) Letters of Authorization from different representatives submitted to the independent MBOE for a hearing, we, the independent MBOE, are asking the Assessor of Property's office to send an email to both parties that have submitted the Letters of Authorization, asking both parties to resolve the issue with the taxpayer within five (5) working days from the day of the email correspondence. If there is no response with five (5) working days, the most recent Letter of Authorization signed by the taxpayer will be utilized to schedule a hearing before the independent MBOE for the 2025 assessment year.

IV. Public Comment Period

V. Appeals:

8:30 AM

Smith Investment Group, GP
Shelby Smith, appeared
Parcel ID 093 10 0 182.00
416 7th Ave S, Nashville TN 37203

Motion to Change the Total value to \$8,284,225, by Lori Caste, second by John Green,
unanimously approved. Land value reduced to \$5,961,025 and Improvement Value of \$2,323,200.

Peabody Street, LLC
Shelby Smith, appeared
Parcel ID 093 10 0 187.00
612 Peabody St, Nashville TN 37203

Motion to Change the Total value to \$4,762,800, by Lori Caste, second by John Green,
unanimously approved. Land value reduced to \$4,733,800 and Improvement Value of \$29,000.

The 2019 W. Madison Smith Trust
Shelby Smith, appeared
Parcel ID 093 10 0 188.00
423 6th Ave S, Nashville TN 37203

Motion to Change the Total value to \$8,545,438, by Lori Caste, second by John Green,
unanimously approved. Land value reduced to \$5,785,938 and Improvement Value of \$2,759,500.

Smith Investment Group, GP
Shelby Smith, appeared
Parcel ID 093 10 0 209.00
660 Lafayette St, Nashville TN 37203

Motion to No Change the Total value of \$16,050,200, by Lori Caste, second by John Green,
unanimously approved. Land value of \$15,920,600 and Improvement Value of \$129,600.

The 2019 W. Madison Smith Trust
Shelby Smith, appeared
Parcel ID 093 10 0 229.00
0 6th Ave S, Nashville TN 37203

Motion to No Change the Total Land value of \$2,457,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$2,457,000.

The 2019 W. Madison Smith Trust
Shelby Smith, appeared
Parcel ID 093 10 0 230.00
504 6th Ave S, Nashville TN 37203

Motion to No Change the Total value of \$7,434,900, by Lori Caste, second by John Green,
unanimously approved. Land value of \$7,434,000 and Improvement value of \$900.

The 2019 W. Madison Smith Trust
Shelby Smith, appeared
Parcel ID 093 10 0 231.00
502 6th Ave S, Nashville TN 37203

Motion to No Change the Total Land value of \$3,150,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$3,150,000.

The 2019 W. Madison Smith Trust
Shelby Smith, appeared
Parcel ID 093 10 0 232.00
0 6th Ave S, Nashville TN 37203

Motion to No Change the Total Land value of \$3,150,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$3,150,000.

Smith Investment Group, GP
Shelby Smith, appeared
Parcel ID 093 10 0 479.00
606 Lafayette St, Nashville TN 37203

Motion to No Change the Total value of \$13,812,300, by Lori Caste, second by John Green,
unanimously approved. Land value of \$13,721,400 and Improvement Value of \$90,900.

10:15 AM

Wall Family Revocable Living Trust
Lee Wall and Joe Wall, appeared
Parcel ID 034 00 0 023.00
1000 Old Dry Creek Rd, Madison TN 37115

Motion to Change the Total value to \$383,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$138,000 and Improvement Value reduced to \$245,000.

Joe L. Wall & Deborah L. Wall Trustees
Lee Wall and Joe Wall, appeared
Parcel ID 034 13 0 275.00
322 Monticello Ave, Madison TN 37115

Motion to Change the Total value to \$295,000, by Lori Caste, second by John Green,
unanimously approved. Land value reduced to \$61,200 and Improvement Value reduced to \$233,800.

The Wall Family Revocable Living Trust
Lee Wall and Joe Wall, appeared
Parcel ID 042 13 0 050.00
614 Vanoke Dr, Madison TN 37115

Motion to Change the Total value to \$324,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$64,000 and Improvement Value reduced to \$260,000.

The Wall Family Revocable Living Trust
Lee Wall and Joe Wall, appeared
Parcel ID 043 01 0 196.00
1132 Florence Ave, Madison TN 37115

Motion to Change the Total value to \$295,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$76,500 and Improvement Value reduced to \$218,500.

The Wall Family Revocable Living Trust
Lee Wall and Joe Wall, appeared
Parcel ID 043 01 0 322.00
1128 Florence Ave, Madison TN 37115

Motion to Change the Total value to \$295,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$76,500 and Improvement Value reduced to \$218,500.

The Wall Family Revocable Living Trust
Lee Wall and Joe Wall, appeared
Parcel ID 053 16 0 285.00
1029 Donoho Dr, Old Hickory TN 37138

Motion to Change the Total value to \$295,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$125,000 and Improvement Value reduced to \$170,000.

The Wall Family Revocable Living Trust
Lee Wall and Joe Wall, appeared
Parcel ID 060 12 0 123.00
116 Hart Ln, Nashville TN 37207

Motion to Change the Total value to \$255,000, by Lori Caste, second by John Green,
unanimously approved. Land value of \$185,000 and Improvement Value reduced to \$70,000.

Joe L. Wall & Deborah L. Wall, Trustees
Lee Wall and Joe Wall, appeared
Parcel ID 072 03 0 033.00
1119 McChesney Ave, Nashville TN 37216

Motion to Change the Total value to \$311,640, by Lori Caste, second by John Green,
unanimously approved. Land value of \$310,000 and Improvement Value reduced to \$1,640.

Joe L. Wall & Deborah L. Wall, Trustees
Lee Wall and Joe Wall, appeared
Parcel ID 072 16 0 228.00
1520 Corder Dr, Nashville TN 37206

Motion to No Change the Total value of \$394,200, by John Green, second by Lori Caste,
unanimously approved. Land value of \$285,000 and Improvement Value of \$109,200.

This concluded the morning session at 11:48 AM. The Board recessed until the 1:00 PM session. Motion
by John Green, second by Lori Caste, unanimously approved.

VI. Roll Call

Members present included: Ms. Lori Caste, Ms. Alexa Backner, and Mr. Carnell Scruggs. Also present were Herman Ruben, and Joel Phillips with the Office of the Property Assessor.

****NOTE**** Due to the Chair nor Vice Chair being present for this meeting, the MBOE elected Ms. Alexa Backner, Temporary Chair, for this meeting, Motion by Carnell Scruggs, second by Lori Caste, unanimously approved.

1:00 PM

Tennessee Football, L.P.
Kevin Begnaud with Bettencourt Tax Advisors, LLC, appeared
Parcel ID 070 11 0 004.00
460 Great Circle Rd, Nashville TN 37228

Motion to Change the Total value to \$60,000,000, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$21,630,000 and Improvement Value reduced to \$38,370,000.

Music City Hotels, LLC
Kevin Begnaud with Bettencourt Tax Advisors, LLC, appeared
Parcel ID 092 16 0 004.00
2100 Hayes St, Nashville TN 37203

Motion to No Change the Total value of \$68,624,400, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$6,060,500 and Improvement Value of \$62,563,900.

1:30 PM

916 Partners
Garry West and Allison Brown, appeared
Parcel ID 092 16 0 316.00
914 19th Ave S, Nashville TN 37212

Motion to Change the Total value to \$1,837,533, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value reduced to \$1,817,533 and Improvement Value of \$20,000.

916 Partners
Garry West and Allison Brown, appeared
Parcel ID 104 04 0 062.00
916 19th Ave S, Nashville TN 37212

Motion to Change the Total value to \$2,961,113, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value reduced to \$1,647,113 and Improvement Value reduced to \$1,314,000.

1:45 PM

RHG TENN I, LLC & NKG TENN I, LLC
Gavin Gray with DMA-DuCharme, McMillen & Associates, Inc., appeared
Parcel ID 043 01 0 320.00
1008 Gallatin Pike, Madison TN 37115

Motion to No Change the Total value of \$5,961,800, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,786,500 and Improvement Value of \$4,175,300.

OWC, LTD.
Gavin Gray with DMA-DuCharme, McMillen & Associates, Inc., appeared
Parcel ID 108 01 0 063.00
577 Donelson Pike, Nashville TN 37214

Motion to Change the Total value to \$3,226,000, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$940,900 and Improvement Value reduced to \$2,285,100.

J. H. Wimsatt Family LTD Partnership
Gavin Gray with DMA-DuCharme, McMillen & Associates, Inc., appeared
Parcel ID 183 00 0 109.00
1610 Corporate Pl, LaVergne TN 37086

Motion to No Change the Total value of \$7,183,200, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$3,114,000 and Improvement Value of \$4,069,200.

2:00 PM

Jozella M. Temple
Parcel ID 061 10 0 023.00
3836-A Hutson Ave, Nashville TN 37216

Jozella Temple
Parcel ID 061 10 0 082.00
808 Virginia Ave, Nashville TN 37216

Jozella Temple
Parcel ID 061 10 0 100.00
809 Virginia Ave, Nashville TN 37216

Jozella M. Temple
Parcel ID 061 10 0 216.00
3834-A Hutson Ave, Nashville TN 37216

Jozella May L. Temple
Parcel ID 071 11 0 163.00
307 Pullen Ave, Nashville TN 37207

Jozella M. Lorsung
Parcel ID 072 03 0 370.00
1328 Stratford Ave, Nashville TN 37216

Jozella M. Temple
Parcel ID 072 07 0 272.00
2311-A Riverside Dr, Nashville TN 37216

Appellant did not show up for the previous six (6) parcels listed above.

3:00 PM

Costco Wholesale Corp.
Rick Brown with International Appraisal Company, appeared
Parcel ID 102 00 0 091.00
6670 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total value of \$28,979,900, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$26,278,200 and Improvement Value of \$2,701,700.

3:15 PM

LLE, LLC
Bob Garth and Bob Lyons, appeared
Parcel ID 105 16 0 067.00
2215 Dunn Ave, Nashville TN 37211

Motion to Change the Total value to \$2,204,800, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$1,058,200 and Improvement Value reduced to \$1,146,600.

3:30 PM

Chrystal D. Cessna & Willard M. Cessna
Chrystal Cessna, appeared
Parcel ID 062 00 0 251.00
1556 Neelys Bend Rd, Madison TN 37115

Motion to Change the Total value to \$875,000, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$164,000 and Improvement Value reduced to \$711,000.

3:45 PM

Black Dog Real Estate Holding LLC
Alex Vear, appeared
Parcel ID 091 13 0 319.00
6109 Charlotte Pike, Nashville TN 37209

Motion to No Change the Total value of \$3,656,100, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$2,156,300 and Improvement Value of \$1,499,800.

4:00 PM

Willow Pointe TN, L.P.

Jay Catignani with Property Tax Consultants, appeared

Parcel ID 163 00 0 313.00

601 Hickory Hollow Ter, Antioch TN 37013

Motion to continue this parcel to a date to be determined to allow the appellant and the Staff appraiser from the Office of the Assessor of Property to obtain and share information related to the LIHTC credits and agreements related to the property, by Carnell Scruggs, second by Lori Caste, unanimously approved.

VII. Adjournment

Motion to adjourn by Carnell Scruggs, second by Lori Caste, unanimously approved.

Meeting adjourned 5:11 PM.

ATTEST:

APPROVED:
