

## **MINUTES**

## INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

## Monday November 17, 2025 8:30 AM & 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. Lori Caste, Dr. Truitt Ellis, and Mr. Roger Farmer. Also present were Herman Ruben, and Nathan Burton, with the Office of the Property Assessor. Also present was Mr. Murray Huber with Criterion Property Tax Consultants, LLC.

- III. Review and Approval of Minutes: Minutes reviewed and approved for Thursday November 6, 2025, Monday November 10, 2025, and Wednesday November 12, 2025, Motion by Lori Caste, second by Truitt Ellis, unanimously approved.
- IV. Public Comment Period
- V. Appeals:

8:30 AM

Karen C. Weil Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 001.00 3901 West End Ave 202, Nashville TN 37205

Motion to Change the Total value to \$523,900, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$329,900.

Dudley C. Richter & Peggy S. Richter
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 004.00
3901 West End Ave 308, Nashville TN 37205

Motion to Change the Total value to \$956,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$762,000.

Robert A. McTamaney & Amelia A. McTamaney Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 010.00 3901 West End Ave 602, Nashville TN 37205

Motion to Change the Total value to \$1,450,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$1,256,000.

Herbert N. Jacobs & Elise W. Jacobs Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 011.00 3901 West End Ave 701, Nashville TN 37205

Motion to Change the Total value to \$649,100, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$455,100.

Jeffrey A. Zeitlin & Bruce D. Zeitlin & Manuel S. Zeitlin Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 012.00 3901 West End Ave 707, Nashville TN 37205

Motion to Change the Total value to \$618,300, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$424,300.

Bruce H. Gold, Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 017.00
3901 West End Ave 1006, Nashville TN 37205

Motion to Change the Total value to \$537,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$343,000.

Laura J. Schachter 2022 Revocable Trust Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 018.00 3901 West End Ave 1003, Nashville TN 37205

Motion to Change the Total value to \$1,002,500, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$808,500.

Karen Weil Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 032.00 3901 West End Ave 201, Nashville TN 37205

Motion to Change the Total value to \$616,900, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$422,900.

Richard A. Fisher
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 036.00
3901 West End Ave 206, Nashville TN 37205

Motion to Change the Total value to \$525,100, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$331,100.

Bruce H. Gold, Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 038.00
3901 West End Ave 1005, Nashville TN 37205

Motion to Change the Total value to \$605,600, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$411,600.

PWU Properties, LP Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 041.00 3901 West End Ave 306, Nashville TN 37205

Motion to Change the Total value to \$790,700, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$596,700.

PWU Properties, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 042.00
3901 West End Ave 307, Nashville TN 37205

Motion to Change the Total value to \$322,900, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$128,900.

JDAL Land Company, LLC Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 043.00 3901 West End Ave 305, Nashville TN 37205

Motion to Change the Total value to \$521,700, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$327,700.

Dudley C. Richter & Peggy S. Richter
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 044.00
3901 West End Ave 301, Nashville TN 37205

Motion to Change the Total value to \$547,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$353,200.

John G. Hardeman Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 045.00 3901 West End Ave 303, Nashville TN 37205

Motion to Change the Total value to \$400,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$206,000.

Gary L. King & Patricia B. King
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 052.00
3901 West End Ave 506, Nashville TN 37205

Motion to Change the Total value to \$913,300, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$719,300.

Martin A. Levine Revocable Trust Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 053.00 3901 West End Ave 505, Nashville TN 37205

Motion to Change the Total value to \$539,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$345,000.

Richard Rothberg & Johanna W. Rothberg
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 055.00
3901 West End Ave 503, Nashville TN 37205

Motion to Change the Total value to \$400,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$206,000.

Frank G. Friedman & Mimi G. Friedman Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 057.00 3901 West End Ave 606, Nashville TN 37205

Motion to Change the Total value to \$922,800, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$728,800.

William M. Mitchell, MD & Shirley A. Mitchell Revocable Trust Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 061.00 3901 West End Ave 805, Nashville TN 37205

Motion to Change the Total value to \$627,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$433,000.

Tal Shriebman Pollak Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 062.00 3901 West End Ave 804, Nashville TN 37205

Motion to Change the Total value to \$533,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$339,000.

Amnon Shreibman
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 063.00
3901 West End Ave 803, Nashville TN 37205

Motion to Change the Total value to \$651,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$457,200.

The NRJ 2012 Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 103 16 0A 069.00
3901 West End Ave 703, Nashville TN 37205

Motion to Change the Total value to \$647,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$453,200.

Herbert N. Jacobs & Elise W. Jacobs Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 070.00 3901 West End Ave 702, Nashville TN 37205

Motion to Change the Total value to \$575,600, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$381,600.

Jeffrey A. Zeitlin & Bruce D. Zeitlin & Manuel S. Zeitlin Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 103 16 0A 071.00 3901 West End Ave 708, Nashville TN 37205

Motion to Change the Total value to \$505,800, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$194,000 and Improvement value reduced to \$311,800.

Christina M. Kilburn
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 13 0D 001.00
248 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,322,500, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$672,500.

The Dan Beverly Sanders Revocable Trust Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 002.00 319 Allen Pl, Nashville TN 37205

Motion to Change the Total value to \$1,253,300, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$603,300.

Kimberly H. Patikas
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 13 0D 004.00
312 Allen Pl, Nashville TN 37205

Motion to Change the Total value to \$1,397,300, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$747,300.

Michael Davis & Mary Eliabeth Davis Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 005.00 308 Allen Pl, Nashville TN 37205

Motion to Change the Total value to \$1,371,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$721,000.

Susannah H. Vaughan Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 006.00 304 Allen Pl, Nashville TN 37205

Motion to Change the Total value to \$1,212,300, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$562,300.

This concluded the morning session. In agreement with all the parties and the independent MBOE, the Board continued with the 1:00 PM session.

L. Webb Campbell, II & Donna B. Campbell
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 06 0 028.00
300 Clarendon Ave, Nashville TN 37205

Motion to Change the Total value to \$4,700,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,863,000 and Improvement value reduced to \$2,837,000.

The Orr Family Living Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 10 0 091.00
311 Jackson Blvd, Nashville TN 37205

Motion to Change the Total value to \$6,350,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$2,251,100 and Improvement value reduced to \$4,098,900.

Carol C. Rochford
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 10 0 132.00
215 Belle Meade Blvd, Nashville TN 37205

Motion to Change the Total value to \$4,000,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,667,500 and Improvement value reduced to \$2,332,500.

Austin Alexander
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 11 0 112.00
301 Westview Ave, Nashville TN 37205

Motion to Change the Total value to \$4,400,00, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$1,834,300 and Improvement value reduced to \$2,565,700.

Loring M. Garrison, Jr., & Catherine L. Garrison Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 007.00 208 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,254,200, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$604,200.

Jane Jirikovec Swenson, Trustee
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 13 0D 008.00
204 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,121,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$471,000.

Ronald P. Kimery & Donna F. Kimery
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 13 0D 011.00
205 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,198,100, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$548,100.

James T. Edwards, ET UX.

Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 012.00

209 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,174,400, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$524,400.

Stephen Lapidus & Leslye K. Lapidus Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 013.00 213 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,156,600, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$506,600.

Revocable Trust Agreement of Leroy E Jirikovec, ET AL Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 016.00 225 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,042,400, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$392,400.

Schuyler H. Floyd Revocable Trust Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 017.00 229 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,158,300, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$508,300.

James S. Hunt & Patricia K. Hunt Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 018.00 233 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,245,500, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$595,500.

Cargile Lane Living Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 116 13 0D 019.00
237 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,382,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$732,000.

Thomas Hartley V Hall & Carolyn Griffin Hall Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 116 13 0D 021.00 245 Cargile Ln, Nashville TN 37205

Motion to Change the Total value to \$1,337,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$650,000 and Improvement value reduced to \$687,000.

Lawrence Wayne Kown ET UX
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 117 05 0 083.00
2403 Golf Club Ln, Nashville TN 37215

Motion to Change the Total value to \$3,200,000, by Lori Caste, second by Truitt Ellis, unanimously approved. Land value of \$900,000 and Improvement value reduced to \$2,300,000.

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ATTECT.

Motion to adjourn by Lori Caste, second by Truitt Ellis, unanimously approved.

Meeting adjourned 10:45 AM.

ATTEST:	APPROVED.

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