

#### **MINUTES**

#### INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

# Wednesday November 19, 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, Mr. John Green, and Mr. Derrick Stakrs. Also present were Herman Ruben, and Elias Anderson, with the Office of the Property Assessor.

- \*\*NOTE\*\* Due to the Chair nor Vice Chair being present for this meeting, the independent MBOE elected Mr. Derrick Starks, Temporary Chair, for this meeting, Motion by John Green, second by Lori Caste, unanimously approved.
- III. Review and Approval of Minutes:
- IV. Public Comment Period
- V. Appeals:

8:30 AM

The J. William Blevins, Revocable Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 061 00 0 037.00
600 Ben Allen Rd, Nashville TN 37216

At the request of the appellant, this appeal is hereby withdrawn.

Ari Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 06 2 003.00
168 3<sup>rd</sup> Ave N, Nashville TN 37201

Motion to Change the Total value to \$4,000,000, by John Green, second by Lori Caste, unanimously approved. Land value reduced to \$3,984,600 and Improvement value of \$15,400.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 110.00
117 12<sup>th</sup> Ave N, Nashville TN 37203

Motion to Change the Total value to \$4,443,100, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$4,442,500 and Improvement value of \$600.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 111.00
115 12<sup>th</sup> Ave N, Nashville TN 37203

Motion to Change the Total value to \$4,443,120, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$4,442,520 and Improvement value of \$600.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 124.00
1105 Porter St, Nashville TN 37203

Motion to Change the Total Land value to \$10,715,760, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$10,715,760.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 125.00
0 Porter St, Nashville TN 37203

Motion to Change the Total Land value to \$5,488,600, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$5,488,600.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 126.00
0 Porter St, Nashville TN 37203

Motion to Change the Total Land value to \$5,488,600, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$5,488,600.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 127.00
0 Porter St, Nashville TN 37203

Motion to Change the Total Land value to \$5,488,560, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$5,488,560.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 128.00
1117 Porter St, Nashville TN 37203

Motion to Change the Total Land value to \$5,488,560, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$5,488,560.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 129.00
1156 Broadway, Nashville TN 37203

Motion to Change the Total Land value to \$8,480,261, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$8,480,261.

Highwoods Realty, LP Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 093 09 0 132.00 1150 Broadway, Nashville TN 37203

Motion to Change the Total Land value to \$14,224,954, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$14,224,954.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 135.00
1100 Broadway, Nashville TN 37203

Motion to Change the Total Land value to \$10,942,272, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$10,942,272.

Highwoods Realty, LP
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 09 0 321.00
105 11<sup>th</sup> Ave N, Nashville TN 37203

Motion to Change the Total Land value to \$16,413,408, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$16,413,408.

Ari Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 129 10 0 067.00
0 Clearbrook Dr, Nashville TN 37205

Motion to Change the Total Land value to \$425,000, by Lori Caste, second by John Green, unanimously approved. Land value reduced to \$425,000.

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

1:00 PM

Century City Owners' Association
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 095 00 0 122.00
701 McGavock Pike, Nashville TN 37214

Motion to Change the Total Land value to \$55,000, by John Green, second by Lori Caste, unanimously approved. Land value reduced to \$55,000.

Century City Owners' Association
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 107 00 0 148.00
0 Perimeter Place Dr, Nashville TN 37214

Motion to Change the Total Land value to \$206,000, by John Green, second by Lori Caste, unanimously approved. Land value reduced to \$206,000.

Royal Park Business Center Association Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 107 00 0 184.00 0 Rachel Dr, Nashville TN 37214

Motion to Change the Total Land value to \$198,000, by John Green, second by Lori Caste, unanimously approved. Land value reduced to \$198,000.

Stafford Partners No. 1 , L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 118 08 0 164.00
609 Newsome St, Nashville TN 37211

Motion to Change the Total Land value to \$2,241,000, by John Green, second by Lori Caste, unanimously approved. Land value reduced to \$2,241,000.

Mehmet Mubarek Alatas Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 119 10 0 225.00 99 Thompson Ln, Nashville TN 37211

Motion to Change the Total value to \$2,440,000, by John Green, second by Lori Caste, unanimously approved. Land value reduced to \$1,448,100 and Improvement value of \$991,900.

Flex Space Property Management Debbie Smith with Criterion Property Tax Consultants, LLC, appeared Parcel ID 175 00 0 039.01 12615 Old Hickory Blvd, Antioch TN 37013

Motion to No Change the Total value of \$1,200,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$1,200,000.

### VI. Adjournment

Motion to adjourn by John Green, second by Lori Caste, unanimously approved.

Meeting adjourned 11:00 AM.

ATTEST:	APPROVED: