



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday January 7, 2026

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. Roger Farmer, and Mr. John Green. Also present were Danielle Hancock, and Joel Phillips, with the Office of the Property Assessor.

III. Review and Approval of Minutes: .

IV. Public Comment Period

V. Appeals:

8:30 AM

Bellevue Plaza Partners
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 142 00 0 183.00
7102 Highway 70 S, Nashville TN 37221

Motion to Change the Total value to \$16,060,000, by Lori Caste, second by John Green, unanimously approved. Land value of \$12,506,100, and Improvement value reduced to \$3,553,900.

JDP Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 086 16 0 051.00
4413 Gina Brooke Dr, Hermitage TN 37076

At the request of the appellant, this appeal is hereby withdrawn.

JDP Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 086 16 0 052.00
4417 Gina Brooke Dr, Hermitage TN 37076

At the request of the appellant, this appeal is hereby withdrawn.

JDP Properties, L.P., ET AL
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 086 16 0 057.00
804 Gina Brooke Ct, Hermitage TN 37076

At the request of the appellant, this appeal is hereby withdrawn.

JDP Properties, L.P., ET AL
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 086 16 0 060.00
4408 Gina Brooke Dr, Hermitage TN 37076

At the request of the appellant, this appeal is hereby withdrawn.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 104 01 0 070.00
218 37th Ave N, Nashville TN 37209

Motion to Change the Total value to \$525,100, by Lori Caste, second by John Green,
unanimously approved. Land value increased to \$525,000, and Improvement value reduced to \$100.

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 104 01 0 071.00
216 37th Ave N, Nashville TN 37209

Motion to Change the Total value to \$525,100, by Lori Caste, second by John Green,
unanimously approved. Land value increased to \$525,000, and Improvement value reduced to \$100.

J.D.P. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 132 16 0 001.00
4664 Trousdale Dr, Nashville TN 37204

Motion to Change the Total value to \$384,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$237,500, and Improvement value reduced to \$146,500.

J.D.P. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 132 16 0 005.00
4656 Trousdale Dr, Nashville TN 37204

Motion to Change the Total value to \$384,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$237,500, and Improvement value reduced to \$146,500.

J.D.P. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 132 16 0 052.00
4636 Trousdale Dr, Nashville TN 37204

Motion to Change the Total value to \$384,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$237,500, and Improvement value reduced to \$146,500.

J.D.P. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 132 16 0 053.00
4634 Trousdale Dr, Nashville TN 37204

Motion to Change the Total value to \$384,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$237,500, and Improvement value reduced to \$146,500.

J.D.P. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 146 04 0 002.00
4666 A Trousdale Dr, Nashville TN 37204

Motion to Change the Total value to \$384,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$237,500, and Improvement value reduced to \$146,500.

J.D.P. Properties, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 146 04 0 003.00
4668 A Trousdale Dr, Nashville TN 37204

Motion to Change the Total value to \$384,000, by John Green, second by Lori Caste,
unanimously approved. Land value increased to \$237,500, and Improvement value reduced to \$146,500.

This concluded the morning session. With agreement of all the parties, the independent MBOE went
ahead and heard the 1:00 PM appeals at the conclusion of the morning session.

1:00 PM

JAS Realty Corp.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 034 09 0 025.00
1550 Gallatin Pike, Madison TN 37115

Motion to No Change the Total value of \$2,278,200, by John Green, second by Lori Caste,
unanimously approved. Land value of \$1,978,000, and Improvement value of \$300,200.

JAS Realty Corp.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 034 09 0 181.00
1550 Gallatin Pike, Madison TN 37115

Motion to Change the Total value to \$5,612,800, by John Green, second by Lori Caste,
unanimously approved. Land value of \$2,829,000, and Improvement value of \$2,792,800.

M.E.B. Partners, LTD ET AL (D.O.)
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 034 09 0 028.00
1536 Gallatin Pike, Madison TN 37115

Motion to Change the Total value to \$6,500,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$2,385,400, and Improvement value reduced to \$4,114,600.

M.E.B. Partners, LTD
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 034 09 0 029.00
1536 A Gallatin Pike, Madison TN 37115

Motion to No Change the Total value of \$90,400, by John Green, second by Lori Caste,
unanimously approved. Land value of \$67,000, and Improvement value of \$23,400.

M.E.B. Partners
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 043 05 0 007.00
101 Anderson Ln, Madison TN 37115

Motion to Change the Total value to \$4,090,000, by John Green, second by Lori Caste,
unanimously approved. Land value of \$1,614,200, and Improvement value reduced to \$2,475,800.

VI. Adjournment

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

Meeting adjourned 11:55 AM.

ATTEST:

APPROVED:
