



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Thursday April 9, 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: Mr. Carnell Scruggs, Mr. Bruce Pierce, and Ms. Deb Dawson. Also present were Danielle Hancock, and Andrea Wandell, with the Office of the Property Assessor.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

Rhea Building, LLC & Music City LLC ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 2 067.00
166 2nd Ave N, Nashville, TN 37201

Motion to No Change the Total value of \$10,339,400, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$10,221,100 and Improvement value of \$118,300.

Joseph N. Barker, Trustee
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 2 076.00
138 2nd Ave N, Nashville, TN 37201

Motion to No Change the Total value of \$29,661,500, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$6,945,100 and Improvement value of \$22,716,400.

AB3, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 09 0 234.00
1100 Demonbreun St, Nashville, TN 37203

Motion to Change the Total value to \$32,330,000, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value reduced to \$31,830,000 and Improvement value reduced to \$500,000.

Nashville Urban Partners 2007, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 09 0 276.00
200 12th Ave S, Nashville, TN 37203

Motion to No Change the Total value of \$12,466,300, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$12,425,000 and Improvement value of \$41,300.

Nashville Urban Partners 2007, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 09 0 278.00
206 12th Ave S, Nashville, TN 37203

Motion to No Change the Total value of \$6,876,300, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$6,860,000 and Improvement value of \$16,300.

Nashville Urban Partners 2007, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 09 0 284.00
1112 Laurel St, Nashville, TN 37203

Motion to Change the Total value to \$20,700,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value reduced to \$20,649,700 and Improvement value of \$50,300.

Nashville Urban Partners 2000 III, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 09 0 289.00
210 12th Ave S, Nashville, TN 37203

Motion to No Change the Total value of \$16,838,200, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$16,770,600 and Improvement value of \$67,600.

Lewis Investment Co., Inc.
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 068.00
1300 Division St, Nashville, TN 37203

Motion to No Change the Total value of \$7,267,500, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$5,513,000 and Improvement value of \$1,754,500.

Three Thirty Three, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 13 0 578.00
329 11th Ave S, Nashville, TN 37203

Motion to Change the Total value to \$42,000,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$20,124,300 and Improvement value reduced to \$21,875,700.

Carolyn S. Ice & William J. Hensley
Jay Catignani with Property Tax Consultants
Parcel ID 093 14 0 439.00
627 6th Ave S, Nashville, TN 37203

Motion to No Change the Total value of \$550,400, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$544,500 and Improvement value of \$5,900.

Carolyn S. Ice & William J. Hensley
Jay Catignani with Property Tax Consultants
Parcel ID 093 14 0 440.00
623 6th Ave S, Nashville, TN 37203

Motion to No Change the Total value of \$858,300, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$326,800 and Improvement value of \$531,500.

Nashville Urban Partners 2006, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 14 0 562.00
905 Gleaves St, Nashville, TN 37203

Motion to No Change the Total value of \$10,982,100, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$9,250,000 and Improvement value of \$1,732,100.

Elm Hill Holdings, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 095 00 0 103.00
2601 Elm Hill Pike, Nashville, TN 37214

Motion to No Change the Total value of \$6,498,900, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$3,105,000 and Improvement value of \$3,393,900.

Old Elm Hill Hurd Family LTD Partnership
Jay Catignani with Property Tax Consultants
Parcel ID 096 13 0 216.00
2722 Old Elm Hill Pike, 101, Nashville, TN 37214

Motion to No Change the Total value of \$888,500, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$575,000 and Improvement value of \$313,500.

Okie Dokie Investments
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 323.00
112 30th Ave N, Nashville, TN 37203

Motion to No Change the Total value of \$2,276,600, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$1,767,000 and Improvement value of \$509,600.

Fridrich Properties
Jay Catignani with Property Tax Consultants
Parcel ID 104 02 0 333.00
2909 Poston Ave, Nashville, TN 37203

Motion to No Change the Total value of \$5,459,200, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$3,397,600 and Improvement value of \$2,061,600.

This concluded the morning session at 10:30 AM. Motion to recess until the 1:00 PM session, by Carnell Scruggs, second by Bruce Pierce, unanimously approved.

VI. Roll Call

Members present included: Mr. Michael Milliner, Ms. Alexa Backner, and Mr. John Green. Also present were Danielle Hancock, and Andrea Wandell, with the Office of the Property Assessor.

****NOTE**** Due to the Chair nor Vice Chair, being present for this meeting, Ms. Alexa Backner was elected Temporary Chair, for this meeting, Motion by John Green, second by Michael Milliner, unanimously approved.

VII. Appeals:

1:00 PM

Timothy G. Niarhos & Frances J. Niarhos
Jay Catignani with Property Tax Consultants
Parcel ID 104 04 0 101.00
1106 18th Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$1,954,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,950,000 and Improvement value of \$4,000.

Blackstone West, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 104 06 0 014.00
3309 Fairmont Dr, Nashville, TN 37203

Motion to No Change the Total value of \$4,370,700, by John Green, second by Michael Milliner, unanimously approved. Land value of \$4,007,600 and Improvement value of \$363,100.

Julius & Sonia Doochin, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 07 0 524.00
2121 Belcourt Ave, Nashville, TN 37212

Motion to Change the Total value to \$1,860,000, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,380,000 and Improvement value reduced to \$480,000.

Greensboro I LP
Jay Catignani with Property Tax Consultants
Parcel ID 104 08 0 416.00
1908 Blakemore Ave, Nashville, TN 37212

Motion to Change the Total value to \$4,490,100, by Michael Milliner, second by John Green, unanimously approved. Land value of \$3,686,000 and Improvement value reduced to \$804,100.

Bill Akin & Nancy G. Hodes, Trustees
Jay Catignani with Property Tax Consultants
Parcel ID 104 12 0 090.00
2002 21st Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$3,031,500, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,520,000 and Improvement value of \$511,500.

Hillsboro Aesthetics Partners, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 12 0 097.00
2020 21st Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$3,475,500, by John Green, second by Michael Milliner, unanimously approved. Land value of \$3,345,600 and Improvement value of \$129,900.

Davishire Capital Management, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 12 0 099.00
2106 21st Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$2,812,600, by John Green, second by Michael Milliner, unanimously approved. Land value of \$2,071,500 and Improvement value of \$741,100.

Small/Leiper's Fork, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 104 15 0 256.00
2315 21st Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$1,734,700, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,698,900 and Improvement value of \$35,800.

Small/Leiper's Fork, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 104 15 0 271.00
2323 21st Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$6,054,100, by John Green, second by Michael Milliner, unanimously approved. Land value of \$3,267,000 and Improvement value of \$2,787,100.

Ginsberg Family Partnership, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 104 16 0 053.00
2200 21st Ave S, Nashville, TN 37212

Motion to No Change the Total value of \$12,903,900, by John Green, second by Michael Milliner, unanimously approved. Land value of \$5,528,000 and Improvement value of \$7,375,900.

James Campbell Family Limited Partnership
Jay Catignani with Property Tax Consultants
Parcel ID 105 06 0 343.00
1300 Fort Negley Blvd, Nashville, TN 37203

Motion to No Change the Total value of \$7,334,900, by John Green, second by Michael Milliner, unanimously approved. Land value of \$6,516,600 and Improvement value of \$818,300.

Dale Avenue, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 105 10 0 074.00
650 Wedgewood Ave, Nashville, TN 37203

Motion to No Change the Total value of \$3,052,500, by John Green, second by Michael Milliner, unanimously approved. Land value of \$3,005,600 and Improvement value of \$46,900.

Big Plan Holdings 1204 Elmwood, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 105 13 0 102.00
1204 Elmwood Ave, Nashville, TN 37212

Motion to No Change the Total value of \$4,594,800, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,972,000 and Improvement value of \$2,622,800.

Rollins Associates, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 106 03 0 037.00
1421 Elm Hill Pike, Nashville, TN 37210

Motion to Change the Total value to \$2,370,000, by John Green, second by Michael Milliner,
unanimously approved. Land value of \$1,986,300 and Improvement value reduced to \$383,700.

CK2A Investments, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 106 10 0 018.00
255 Blanton Ave, Nashville, TN 37210

Motion to Change the Total value to \$1,216,200, by John Green, second by Michael Milliner,
unanimously approved. Land value of \$414,600 and Improvement value of \$801,400.

VIII. Adjournment

Motion to adjourn by John Green, second by Michael Milliner, unanimously approved.

Meeting adjourned 3:15 PM.

ATTEST:

APPROVED:
