



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Monday May 11, 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. 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 of Monday April 27, 2026, and Tuesday April 28, 2026, Motion by John Green, second by Carnell Scruggs, unanimously approved.
- IV. Public Comment Period
- V. Appeals:

8:30 AM

Roy F. Clendenin & Faye Clendenin
Jay Catignani with Property Tax Consultants
Parcel ID 018 12 0 067.00
663 N Main St, Goodlettsville, TN 37072

Motion to No Change the Total value of \$1,011,700, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$368,000 and Improvement value of \$643,700.

Carolyn Fox (LE), Ann Conrad Gwinn, & ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 062 00 0 008.01
2616 Music Valley Dr, Nashville, TN 37214

Motion to No Change the Total value of \$3,527,000, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,629,000 and Improvement value of \$1,898,000.

Bruce H. Gold, Exempt Trust & ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 104 05 0 060.00
3630 Murphy Rd, Nashville, TN 37209

Motion to No Change the Total value of \$12,150,400, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$6,804,100 and Improvement value of \$5,346,300.

Rechter-Davis Properties
Jay Catignani with Property Tax Consultants
Parcel ID 105 15 0 040.00
510 Fairground Ct, Nashville, TN 37211

Motion to No Change the Total value of \$6,199,700, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$712,800 and Improvement value of \$5,486,900.

Stevenson Trust No. 7 & No. 5
Jay Catignani with Property Tax Consultants
Parcel ID 106 03 0 033.00
1443 Elm Hill Pike #101, Nashville, TN 37210

Motion to Change the Total value to \$2,300,000, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,188,000 and Improvement value reduced to \$1,112,000.

Centennial Club
Jay Catignani with Property Tax Consultants
Parcel ID 116 16 0 135.00
2805 Abbott Martin Rd, Nashville, TN 37215

Motion to Change the Total value to \$6,230,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$3,720,000 and Improvement value reduced to \$2,510,000.

Rechter-Davis Properties
Jay Catignani with Property Tax Consultants
Parcel ID 128 00 0 018.00
7650 Highway 70 S, Nashville, TN 37221

Motion to continue this parcel to Thursday, May 21, 2026, by John Green, second by Carnell Scruggs, unanimously approved.

Bellevues Best Self Storage, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 128 03 0 013.00
505 Old Hickory Blvd, Nashville, TN 37209

Motion to Change the Total value to \$22,000,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$5,974,700 and Improvement value reduced to \$16,025,300.

Bellevue's Best Self Storage, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 128 03 0 014.00
501 Old Hickory Blvd, Nashville, TN 37209

Motion to Change the Total Land value to \$952,500, by Carnell Scruggs, second by John Green, unanimously approved. Land value reduced to \$952,500.

4320 Kenilwood, LLC & 100 Oaks Storage, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 132 07 0 062.00
4320 Kenilwood Dr, Nashville, TN 37204

Motion to No Change the Total value of \$9,723,400, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$2,134,400 and Improvement value of \$7,589,000.

CP Investors
Jay Catignani with Property Tax Consultants
Parcel ID 148 00 0 076.00
1530 Antioch Pike, Antioch, TN 37013

Motion to No Change the Total value of \$19,848,300, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$2,479,500 and Improvement value of \$17,368,800.

5160 HHP, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 163 00 0 065.00
5160 Hickory Hollow Pkwy, Antioch, TN 37013

Motion to No Change the Total value of \$2,806,000, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$663,900 and Improvement value of \$2,142,100.

Brentwood Stor-N- Lock
Jay Catignani with Property Tax Consultants
Parcel ID 171 00 0 019.00
520 Summit View Pl, Brentwood, TN 37027

Motion to continue this parcel to Thursday, May 21, 2026, by John Green, second by Carnell Scruggs, unanimously approved.

CPC Heil Quaker, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 175 00 0 135.00
1717 Heil Quaker Blvd, LaVergne, TN 37086

Motion to No Change the Total value of \$9,261,400, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$6,174,000 and Improvement value of \$3,087,400.

Energylogic Properties, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 175 00 0 148.00
3034 Owen Dr, Antioch, TN 37013

Motion to No Change the Total value of \$6,626,500, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$1,816,500 and Improvement value of \$4,810,000.

Jacobs Manufacturing Co (THE)
Jay Catignani with Property Tax Consultants
Parcel ID 175 00 0 158.00
4191 Murfreesboro Pike, Antioch, TN 37013

Motion to No Change the Total value of \$14,173,400, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$9,872,900 and Improvement value of \$4,300,500.

This concluded the morning session at 11:15 AM. Motion to recess until the 1:00 PM session, Motion by John Green, second by Carnell Scruggs, unanimously approved.

VI. Roll Call

Members present included: Ms. Alexa Backner, Mr. Bruce Pierce, and Dr. Truitt Ellis. Also present were Herman Ruben, and Andrea Wandell, with the Office of the Property Assessor.

****NOTE**** Due to the Chair nor Vice Chair, being present for this meeting, the independent MBOE elected Ms. Alexa Backner, Temporary Chair, for this meeting; Motion by Truitt Ellis, second by Bruce Pierce, unanimously approved

VII. Appeals:

1:00 PM

Hueneke Community Property Trust.
Jay Catignani with Property Tax Consultants
Parcel ID 092 11 0 059.00
1914 Charlotte Ave, Nashville, TN 37203

Motion to Change the Total value to \$5,087,000, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value reduced to \$5,086,000 and Improvement value reduced to \$1,000.

Davishire Capital Management, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 075.00
1900 Patterson St, Nashville, TN 37203

Motion to No Change the Total value of \$15,357,400, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value of \$15,312,000 and Improvement value of \$45,400.

Marcel Y. Eluhu
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 096.00
317 18th Ave N, Nashville, TN 37203

Motion to No Change the Total value of \$3,443,200, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value of \$3,400,000 and Improvement value of \$43,200.

State Street Investors, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 182.00
1800 State St, Nashville, TN 37203

Motion to Change the Total value to \$2,439,000, by Bruce Pierce, second by Truitt Ellis, unanimously approved. Land value reduced to \$2,438,000 and Improvement value reduced to \$1,000.

Harris Building Trust
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 276.00
218 20th Ave N, Nashville, TN 37203

Motion to Change the Total value to \$3,400,000, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value reduced to \$3,399,000 and Improvement value reduced to \$1,000.

Ducklo Family Revocable Living Trust
Jay Catignani with Property Tax Consultants
Parcel ID 092 15 0 128.00
2114 Elliston Pl, Nashville, TN 37203

Motion to Change the Total value to \$2,150,000, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value reduced to \$2,127,800 and Improvement value of \$22,200.

Elm Hill Holdings, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 095 00 0 117.00
2531 Elm Hill Pike, Nashville, TN 37214

Motion to Change the Total value to \$3,970,000, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value of \$1,568,200 and Improvement value reduced to \$2,401,800.

Patrick H. Waggoner, Trustee
Jay Catignani with Property Tax Consultants
Parcel ID 103 02 0 152.01
5508 Corbett Ln, Nashville, TN 37209

Motion to Change the Total value to \$2,130,000, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value reduced to \$2,129,000 and Improvement value reduced to \$1,000.

Relm Realty LLC
Jay Catignani with Property Tax Consultants
Parcel ID 104 15 0 425.00
2016 Beechwood Ave, Nashville, TN 37212

Motion to Change the Total value to \$2,000,000, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value reduced to \$1,996,100 and Improvement value of \$3,900.

H.M. & L. Company, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 130 01 0 047.00
6000 Highway 100, Nashville, TN 37205

Motion to No Change the Total value of \$22,728,100, by Truitt Ellis, second by Bruce Pierce, unanimously approved. Land value of \$5,934,200 and Improvement value of \$16,793,900.

VIII. Adjournment

Motion to adjourn by Bruce Pierce, second by Truitt Ellis, unanimously approved.

Meeting adjourned 3:00 PM.

ATTEST:

APPROVED:
