



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday May 13, 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, Ms. Whitney Ellis, Mr. John Green, and Ms. Deb Dawson. Also present were Danielle Hancock, and Elias Anderson, with the Office of the Property Assessor.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

Dae Hong Lim & Jeong Min Oh
Jay Catignani with Property Tax Consultants
Parcel ID 026 15 0 047.00
2315 Gallatin Pike, Madison, TN 37115

Motion to Change the Total value to \$1,500,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$1,398,300 and Improvement value reduced to \$101,700.

Big M's, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 043 16 0 036.00
103 Vandiver Dr, Madison, TN 37115

Motion to No Change the Total Land value of \$93,500, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$93,500.

Big M's, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 043 16 0 037.00
101 Vandiver Dr, Madison, TN 37115

Motion to Change the Total value to \$131,500, by John Green, second by Carnell Scruggs, unanimously approved. Land value reduced to \$125,700 and Improvement value of \$5,800.

Cawthon Properties, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 071 06 0 081.00
334 W Trinity Ln, Nashville, TN 37207

Motion to No Change the Total value of \$1,116,600, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$1,026,300 and Improvement value of \$90,300.

Cawthon Properties, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 071 06 0 090.00
332 W Trinity Ln, Nashville, TN 37207

Motion to No Change the Total Land value of \$314,200, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$314,200.

Evie Enterprises
Jay Catignani with Property Tax Consultants
Parcel ID 075 00 0 165.00
5000 Old Hickory Blvd, Hermitage, TN 37076

Motion to Change the Total value to \$2,135,000, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,590,000 and Improvement value reduced to \$545,000.

927 Woodland Street, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 082 12 0 343.00
927 Woodland St, Nashville, TN 37206

Motion to No Change the Total value of \$3,701,100, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$1,568,200 and Improvement value of \$2,132,900.

Eastland GP
Jay Catignani with Property Tax Consultants
Parcel ID 083 06 0 259.00
97 Chapel Ave, Nashville, TN 37206

Motion to No Change the Total value of \$1,475,600, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$748,000 and Improvement value of \$727,600.

Lebanon Road, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 086 01 0 093.00
3436 Lebanon Pike, Hermitage, TN 37076

Motion to No Change the Total value of \$12,283,300, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$4,955,400 and Improvement value of \$7,327,900.

Lewis Investment, Inc.
Jay Catignani with Property Tax Consultants
Parcel ID 091 03 0 005.00
5307 Centennial Blvd, Nashville TN 37209

Motion to Change the Total value to \$778,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value reduced to \$768,500 and Improvement value of \$9,500.

Karl Peters & Paul Budslick
Jay Catignani with Property Tax Consultants
Parcel ID 091 07 0 014.00
5115 Centennial Blvd, Nashville TN 37209

Motion to Change the Total value to \$963,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value reduced to \$912,000 and Improvement value of \$51,000.

Karl Peters, Trustee
Jay Catignani with Property Tax Consultants
Parcel ID 091 11 0 220.00
712 51st Ave N, Nashville TN 37209

Motion to Change the Total value to \$1,351,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value of \$1,350,000 and Improvement value reduced to \$1,000.

Karl Peters & Ann M. Peters
Jay Catignani with Property Tax Consultants
Parcel ID 091 15 0 097.00
5209 Charlotte Ave, Nashville TN 37209

Motion to Change the Total value to \$1,796,600, by John Green, second by Carnell Scruggs, unanimously approved. Land value reduced to \$1,744,600 and Improvement value of \$52,000.

Karl Peters & Ann M. Peters
Jay Catignani with Property Tax Consultants
Parcel ID 091 15 0 105.00
334 53rd Ave N, Nashville TN 37209

Motion to Change the Total value to \$823,400, by John Green, second by Carnell Scruggs, unanimously approved. Land value reduced to \$822,200 and Improvement value of \$1,200.

Governor's Corner, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 08 0 284.00
1601 Charlotte Ave, Nashville TN 37203

Motion to Change the Total value to \$4,095,000, by John Green, second by Carnell Scruggs, unanimously approved. Land value increased to \$4,094,000 and Improvement value reduced to \$1,000.

Primo Holdings
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 022.00
1716 Charlotte Ave, Nashville, TN 37203

Motion to No Change the Total value of \$1,113,900, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,032,500 and Improvement value of \$81,400.

Primo Holdings
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 023.00
1712 Charlotte Ave, Nashville, TN 37203

Motion to No Change the Total value of \$1,048,400, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,032,500 and Improvement value of \$15,900.

Primo Holdings
Jay Catignani with Property Tax Consultants
Parcel ID 092 12 0 024.00
1710 Charlotte Ave, Nashville, TN 37203

Motion to No Change the Total value of \$1,191,400, by Carnell Scruggs, second by John Green, unanimously approved. Land value of \$1,177,100 and Improvement value of \$14,300.

Big M's, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 16 0 256.00
1911 Division St, Nashville, TN 37203

Motion to No Change the Total value of \$3,396,000, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$3,000,000 and Improvement value of \$396,000.

Big M's, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 16 0 257.00
1909 Division St, Nashville, TN 37203

Motion to No Change the Total value of \$3,025,200, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$3,000,000 and Improvement value of \$25,200.

Big M's, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 16 0 259.00
1907 Division St, Nashville, TN 37203

Motion to Change the Total value to \$7,761,000, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$6,000,000 and Improvement value reduced to \$1,761,000.

Big M's, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 092 16 0 260.00
1905 Division St, Nashville, TN 37203

Motion to No Change the Total value of \$3,020,000, by John Green, second by Whitney Ellis, unanimously approved. Land value of \$3,000,000 and Improvement value of \$20,000.

This concluded the morning session at 10:45 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. Michael Milliner, Mr. Scott Tyrone, and Ms. Lori Caste. Also present were Danielle Hancock, 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 Ms. Alexa Backner, Temporary Chair, for this meeting; Motion by Lori Caste, second by Michael Milliner, unanimously approved

VII. Appeals:

1:00 PM

306 Broadway, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 2 026.00
308 Broadway, Nashville, TN 37201

Motion to No Change the Total value of \$35,415,800, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$7,318,800 and Improvement value of \$28,097,000.

Tootsie's Entertainment, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 3 073.00
422 Broadway, Nashville, TN 37203

Motion to No Change the Total value of \$13,845,200, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$4,056,000 and Improvement value of \$9,789,200.

RSF Investors, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 3 104.00
429 Broadway, Nashville, TN 37203

Motion to No Change the Total value of \$12,558,100, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$4,101,600 and Improvement value of \$8,456,000.

RSF Investors, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 3 106.00
425 Broadway, Nashville, TN 37203

Motion to No Change the Total value of \$4,966,800, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$3,658,800 and Improvement value of \$1,308,000.

421 Broadway, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 3 108.00
421 Broadway, Nashville, TN 37203

Motion to No Change the Total value of \$12,701,600, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$2,760,000 and Improvement value of \$9,941,600.

419 Partners, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 3 109.00
419 Broadway, Nashville, TN 37203

Motion to No Change the Total value of \$15,596,900, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$2,980,800 and Improvement value of \$12,616,100.

HTDG LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 015.00
329 Broadway, Nashville, TN 37201

Motion to No Change the Total value of \$29,579,400, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$5,370,500 and Improvement value of \$24,208,900.

Troubadour Entertainment, LLC ET AL
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 021.00
317 Broadway, Nashville, TN 37201

Motion to No Change the Total value of \$48,948,300, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$9,408,000 and Improvement value of \$39,540,300.

HTDG LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 039.00
108 4th Ave S, Nashville, TN 37201

Motion to No Change the Total value of \$3,146,000, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$3,136,000 and Improvement value of \$10,000.

HTDG LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 040.00
106 4th Ave S, Nashville, TN 37201

Motion to No Change the Total value of \$13,736,800, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$2,100,000 and Improvement value of \$11,636,800.

Harry O's Steakhouse, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 041.00
221 Broadway, Nashville, TN 37201

Motion to No Change the Total value of \$65,046,400, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$4,176,000 and Improvement value of \$60,870,400.

Harry O's Steakhouse, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 042.00
217 Broadway, Nashville, TN 37201

Motion to No Change the Total Land value of \$3,744,000, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$3,744,000.

Avenue Diners, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 093 06 4 085.00
200 3rd Ave S, Nashville, TN 37201

Motion to No Change the Total value of \$43,051,900, by Lori Caste, second by Michael Milliner, unanimously approved. Land value of \$2,623,500 and Improvement value of \$40,428,400.

VIII. Adjournment

Motion to adjourn by Lori Caste, second by Michael Milliner, unanimously approved.

Meeting adjourned 2:45 PM.

ATTEST:

APPROVED:
