



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Thursday August 6, 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. Alexa Backner, Mr. Michael Milliner, and Mr. Carnell Scruggs. Also present were Danielle Hancock, Bill Chaffin, and Nathan Burton with the Office of the Property Assessor. Emma Boyd Elliott, Esquire with Peregrine Law PLLC on behalf of Evans and Petree appeared.

****NOTE**** Both the morning and afternoon sessions were heard during the morning session, as all of the parcels have been agreed upon between the parties.

- III. Review and Approval of Minutes:
- IV. Public Comment Period
- V. Appeals:

8:30 AM

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0B 001.00
4011 Indiana Ave, Unit 1, Nashville TN 37209

Motion to No Change the Total Value of \$346,800, by Michael Milliner, second by Carnell Scruggs, unanimously approved. Land value of \$194,400 and Improvement value of \$152,400.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0B 002.00
4011 Indiana Ave, Unit 2, Nashville TN 37209

Motion to No Change the Total Value of \$346,800, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$152,400.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0B 003.00
4011 Indiana Ave, Unit 3, Nashville TN 37209

Motion to No Change the Total Value of \$346,800, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$152,400.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0B 004.00
4011 Indiana Ave, Unit 4, Nashville TN 37209

Motion to No Change the Total Value of \$349,200, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$154,800.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0B 005.00
4011 Indiana Ave, Unit 5, Nashville TN 37209

Motion to No Change the Total Value of \$349,200, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$154,800.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0B 006.00
4011 Indiana Ave, Unit 6, Nashville TN 37209

Motion to No Change the Total Value of \$349,200, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$154,800.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0C 001.00
620-A 41st Ave N, Nashville TN 37209

Motion to No Change the Total Value of \$354,500, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$160,100.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0C 003.00
620-C 41st Ave N, Nashville TN 37209

Motion to No Change the Total Value of \$354,500, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$160,100.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0C 004.00
620-D 41st Ave N, Nashville TN 37209

Motion to No Change the Total Value of \$354,500, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$160,100.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0I 001.00
616-A 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0I 002.00
616-B 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0I 003.00
616-C 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0I 004.00
616-D 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0J 001.00
618-A 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0J 002.00
618-B 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0J 003.00
618-C 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0J 004.00
618-D 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0J 005.00
618-E 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 0K 001.00
622-A 41st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$355,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value reduced to \$160,600.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 OK 002.00
622-B 41st Ave N, Nashville TN 37209

Motion to No Change the Total Value of \$354,900, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$160,500.

41st Avenue Partners, LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 091 12 OK 003.00
622-C 41st Ave N, Nashville TN 37209

Motion to No Change the Total Value of \$354,900, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$194,400 and Improvement value of \$160,500.

Ambe Partners LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 092 16 OH 101.00
806 18th Ave S, Unit 101, Nashville TN 37203

Motion to No Change the Total Value of \$315,200, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$62,000 and Improvement value of \$253,200.

Ambe Partners LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 092 16 OH 102.00
806 18th Ave S, Unit 102, Nashville TN 37203

Motion to Change the Total Value to \$293,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$62,000 and Improvement value reduced to \$231,000.

Ambe Partners LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 092 16 OH 107.00
806 18th Ave S, Unit 107, Nashville TN 37203

Motion to Change the Total Value to \$293,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$62,000 and Improvement value reduced to \$231,000.

Ambe Partners LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 092 16 OH 108.00
806 18th Ave S, Unit 108, Nashville TN 37203

Motion to Change the Total Value to \$293,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$62,000 and Improvement value reduced to \$231,000.

Ambe Partners LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 092 16 0H 205.00
806 18th Ave S, Unit 205, Nashville TN 37203

Motion to No Change the Total Value of \$315,200, by Michael Milliner, second by Carnell Scruggs, unanimously approved. Land value of \$62,000 and Improvement value of \$253,200.

This concluded the 8:30 AM session. The independent MBOE continued with the 1PM session.

VI. Roll Call

Members present included: Ms. Alexa Backner, Mr. Carnell Scruggs, and Mr. Michael Milliner. Also present were Danielle Hancock, Bill Chaffin, and Nathan Burton with the Office of the Property Assessor. Emma Boyd Elliott, Esquire with Peregrine Law PLLC on behalf of Evans and Petree appeared.

****NOTE**** Both the morning and afternoon sessions were heard during the morning session, as all of the parcels have been agreed upon between the parties.

VII. Appeals:

1:00 PM

JPW Residences LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 02 3D 010.00
207 3rd Ave N, Unit 602, Nashville TN 37201

Motion to Change the Total Value to \$3,100,000, by Michael Milliner, second by Carnell Scruggs, unanimously approved. Land value of \$500,000 and Improvement value reduced to \$2,600,000.

Adam Klenk
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 1J 177.00
415 Church St, Unit 2110, Nashville TN 37219

Motion to Change the Total Value to \$447,000, by Michael Milliner, second by Carnell Scruggs, unanimously approved. Land value of \$144,000 and Improvement value reduced to \$303,000.

James E. Sexton II Revocable Living Trust
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 4E 127.00
160 2nd Ave S, Unit 3402, Nashville TN 37201

Motion to No Change the Total Value of \$3,600,300, by Michael Milliner, second by Carnell Scruggs, unanimously approved. Land value of \$500,000 and Improvement value of \$3,100,300.

David S Andrews & Maryanne P Andrews
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 4E 132.00
160 2nd Ave S, Unit 3501, Nashville TN 37201

Motion to No Change the Total Value of \$3,925,700, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$500,000 and Improvement value of \$3,425,700.

Elizabeth A. Skudder Lifetime Gift Trust
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 4E 137.00
160 2nd Ave S, Unit 3702, Nashville TN 37201

Motion to No Change the Total Value of \$14,062,200, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$1,000,000 and Improvement value of \$13,062,200.

160 2nd AV SO #3801 LLC
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 4E 140.00
160 2nd Ave S, Unit 3801, Nashville TN 37201

Motion to No Change the Total Value of \$14,261,600, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$1,000,000 and Improvement value of \$13,261,600.

Mary V Slawek Declaration of Trust
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 4E 142.00
160 2nd Ave S, Unit 3901, Nashville TN 37201

Motion to No Change the Total Value of \$14,891,100, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$1,000,000 and Improvement value of \$13,891,100.

Christopher Cortazzo
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 093 06 4E 144.00
160 2nd Ave S, Unit 4002, Nashville TN 37201

Motion to Change the Total Value to \$15,500,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$1,000,000 and Improvement value reduced to \$14,500,000.

Leslie Danyell Henry
Emma Boyd Elliott with Peregrine Law PLLC on behalf of Evans and Petree, P.C., appeared
Parcel ID 094 12 0A 402.00
1540 Lebanon Pike, Unit 402, Nashville TN 37210

Motion to Change the Total Value to \$273,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value of \$60,000 and Improvement value reduced to \$213,000.

VIII. Adjournment

Motion to adjourn by Michael Milliner, second by Carnell Scruggs, unanimously approved.

Meeting adjourned 9:05 AM.

ATTEST:

APPROVED:
