



## **MINUTES**

### **INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION**

**Thursday September 24, 2026**

**8:30 AM & 1:00 PM**

**Property Assessor's Office, Howard Office Building, 2<sup>nd</sup> Floor,  
700 President Ronald Reagan Way, Suite 210**

- I. Call To Order
- II. Roll Call
- III. Review and Approval of Minutes
- IV. Public Comment Period
- V. Roll Call

Members present included: Ms. Alexa Backner, Mr. John Green, and Ms. Mia Parker. Also present were Herman Ruben and Andrea Wandell, with the Office of the Property Assessor. Debbie Smith with Criterion Property Tax Consultants, LLC appeared on behalf of the property owners.

- VI. Review and Approval of Minutes: Approval of Minutes from Wednesday September 2, 2026, Thursday September 3, 2026, Monday September 14, 2026, Tuesday September 15, 2026, and Wednesday September 16, 2026, Motion by John Green, second by Mia Parker, unanimously approved.

VII. Appeals:

8:30 AM

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 105 16 0 095.00  
2101 Utopia Ave, Nashville TN 37211

At the request of the appellant, this appeal is hereby withdrawn.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 105 16 0 096.00  
2109 Utopia Ave, Nashville TN 37211

At the request of the appellant, this appeal is hereby withdrawn.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 105 16 0 099.00  
2111 Utopia Ave, Nashville TN 37211

At the request of the appellant, this appeal is hereby withdrawn.

Stafford Thurman Partners, LP  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 105 16 0 131.00  
2137 Utopia Ave, Nashville TN 37211

Motion to Change the Total value to \$933,000, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$536,300 and Improvement value reduced to \$396,700.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 105 16 0 269.00  
2210 Dunn Ave, Nashville TN 37211

Motion to Change the Total value to \$661,000, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$651,200 and Improvement value reduced to \$9,800.

Stafford Thurman Partners, LP  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 02 0 059.00  
1008 Old Tree Ct, Nashville TN 37210

Motion to Change the Total value to \$1,526,000, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$1,219,700 and Improvement value reduced to \$306,300.

Fessler's Irrevocable Trust  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 02 0 067.00  
835 Fessler's Pkwy, Nashville TN 37210

Motion to Change the Total value to \$3,855,000, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$1,511,300 and Improvement value reduced to \$2,343,700.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 03 0 008.00  
1303 Elm Hill Pike, Nashville TN 37210

Motion to Change the Total value to \$719,700, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$718,700 and Improvement value reduced to \$1,000.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 05 0 154.00  
720 Fessler's Ln, Nashville TN 37210

Motion to Change the Total value to \$1,294,000, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$795,000 and Improvement value reduced to \$499,000.

This concluded the morning session. With the agreement of both parties, and the independent MBOE, the  
1:00 PM session began immediately upon the conclusion of the morning appeals.

VIII. Roll Call

Members present included: Ms. Alexa Backner, Mr. John Green, and Ms. Mia Parker. Also present were  
Herman Ruben and Andrea Wandell, with the Office of the Property Assessor. Debbie Smith with Criterion  
Property Tax Consultants, LLC appeared on behalf of the property owners.

IX. Appeals:

1:00 PM

J. William Blevins Revocable Trust  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 06 0 015.00  
307 Arlington Ave, Nashville TN 37210

Motion to No Change the Total Land value of \$228,600, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$228,600.

J. William Blevins Revocable Trust  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 06 0 016.00  
305 Arlington Ave, Nashville TN 37210

Motion to Change the Total value to \$2,805,100, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$617,800 and Improvement value reduced to \$2,187,300.

J. William Blevins Revocable Trust  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 06 0 017.00  
0 Arlington Ave, Nashville TN 37210

Motion to No Change the Total Land value of \$1,194,900, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$1,194,900.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 14 0 170.00  
148 Park South Ct, Nashville TN 37210

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

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 106 14 0 171.00  
154 Park South Ct, Nashville TN 37210

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

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 107 00 0 101.00  
1903 Air Lane Dr, Nashville TN 37210

Motion to No Change the Total value of \$4,817,900, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$2,064,000 and Improvement value of \$2,753,900.

The 425 Craighead Irrevocable Trust  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 118 03 0 086.00  
425 Craighead St, Nashville TN 37204

Motion to Change the Total value to \$1,900,000, by John Green, second by Mia Parker,  
unanimously approved. Land value reduced to \$1,781,100 and Improvement value of \$118,900.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 118 04 0 059.00  
2150 Utopia Ave, Nashville TN 37211

Motion to Change the Total value to \$1,604,000, by John Green, second by Mia Parker,  
unanimously approved. Land value of \$1,087,300 and Improvement value reduced to \$516,700.

Stafford Partners No. 1, L.P.  
Debbie Smith with Criterion Property Consultants, LLC, appeared  
Parcel ID 118 04 0 358.00  
501-A Ligon Dr, Nashville TN 37204

Motion to Change the Total value to \$2,400,000, by John Green, second by Mia Parker,  
unanimously approved. Land value reduced to \$2,369,100 and Improvement value of \$30,900.

X. Adjournment

Motion to adjourn by John Green, second by Mia Parker, unanimously approved.

Meeting adjourned 10:45 AM.

**ATTEST:**

**APPROVED:**

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