



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Monday September 28, 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. Michael Milliner, Mr. Carnell Scruggs, and Ms. Alexa Backner. Also present were Herman Ruben and Joel Phillips, with the Office of the Property Assessor. Richard Hunt with Evans and Petree appeared on behalf of the property owners.

- III. Review and Approval of Minutes: Review and Approval of Minutes from Thursday September 17, 2026, Motion by Carnell Scruggs, second by Michael Milliner, unanimously approved.
- IV. New Business:
- V. Public Comment Period
- VI. Appeals:

8:30 AM

Payman Zad & Farnaz Esmaeili
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 034 00 0 043.00
1303 Gallatin Pike N, Madison TN 37115

Motion to Change the Total Value to \$1,700,000, by Michael Milliner, second by Carnell Scruggs, unanimously approved. Land value of \$566,300 and Improvement value reduced to \$1,133,700

L & C Garage Owner, LLC & L & C Garage Owner II, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 093 06 1 091.00
148 Rep John Lewis Way N, Nashville TN 37219

Motion to Change the Total Value to \$7,500,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value reduced to \$7,499,000 and Improvement value reduced to \$1,000.

L & C Garage Owner, LLC & L & C Garage Owner II, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 093 06 1 092.00
144 Rep John Lewis Way N, Nashville TN 37219

Motion to Change the Total Value to \$8,800,000, by Michael Milliner, second by Carnell Scruggs,
unanimously approved. Land value reduced to \$8,500,000 and Improvement value reduced to \$300,000.

Farhad Davachi & Mehrnoosh Davachi
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 103 02 0 114.00
277 White Bridge Pike, Nashville TN 37209

Motion to Change the Total Value to \$4,100,000, by Carnell Scruggs, second by Michael Milliner,
unanimously approved. Land value of \$3,332,300 and Improvement value reduced to \$767,700.

First Tennessee Bank Nat'l. Assn.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 12 0 049.00
635 Thompson Ln, Nashville TN 37204

At the request of the appellant, this appeal is hereby withdrawn.

Hillsboro Circle and Drive Retail Partners
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 131 02 0 015.00
4013 Hillsboro Cir, Nashville TN 37215

Motion to No Change the Total Value of \$3,050,600, by Carnell Scruggs, second by Michael Milliner,
unanimously approved. Land value of \$2,648,500 and Improvement value of \$402,100.

Fenner-Spelman, L.P.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 131 02 0 051.00
4014 Hillsboro Pike, Nashville TN 37215

Motion to No Change the Total Value of \$8,495,400, by Carnell Scruggs, second by Michael Milliner,
unanimously approved. Land value of \$7,666,600 and Improvement value of \$828,800.

First TN Bank Nat'l. Assoc.
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 142 00 0 005.00
8231 Sawyer Brown Rd, Nashville TN 37221

Motion to Change the Total Value to \$1,840,000, by Carnell Scruggs, second by Michael Milliner, unanimously approved. Land value reduced to \$1,669,300 and Improvement value of \$170,700.

First Tennessee Bank National Association
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 149 03 0B 035.00
2360 Murfreesboro Pike, Nashville TN 37217

Motion to Change the Total Value to \$1,800,000, by Carnell Scruggs, second by Michael Milliner, unanimously approved. Land value of \$721,300 and Improvement value reduced to \$1,078,700.

First Tennessee Bank National Association
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 181 00 0 251.00
7901 Concord Hills Dr, Brentwood TN 37027

Motion to Change the Total Value to \$1,900,000, by Carnell Scruggs, second by Michael Milliner, unanimously approved. Land value of \$1,054,200 and Improvement value reduced to \$845,800.

This concluded the 8:30 AM session. Motion to recess until the 1PM session, by Carnell Scruggs, second by Michael Milliner, unanimously approved, at 10:30 AM.

VII. Roll Call

Members present included: Mr. John Green, Ms. Michele Trueba, and Ms. Deb Dawson. Also present were Herman Ruben and Joel Phillips, with the Office of the Property Assessor. Richard Hunt with Evans and Petree appeared on behalf of the property owners.

VIII. Appeals:

1:00 PM

Nashville Chicken, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 034 02 0 110.00
2000 Gallatin Pike, Madison TN 37115

Motion to Change the Total Value to \$3,133,000, by John Green, second by Michele Trueba, unanimously approved. Land value of \$1,463,600 and Improvement value reduced to \$1,669,400.

Pearl Venture BE LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 062 00 0 166.00
200 Rudy Cir, Nashville TN 37214

Motion to Change the Total Value to \$3,052,000, by John Green, second by Michele Trueba, unanimously approved. Land value of \$1,703,200 and Improvement value reduced to \$1,348,800.

MR Hotels, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 086 00 0 752.00
305 Old Lebanon Dirt Rd, Hermitage TN 37076

Motion to Change the Total Value to \$3,378,000, by John Green, second by Michele Trueba, unanimously approved. Land value of \$1,339,500 and Improvement value reduced to \$2,038,500.

ECG Richland Creek
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 091 15 0 006.00
5320 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$3,500,000, by John Green, second by Michele Trueba, unanimously approved. Land value reduced to \$3,369,600 and Improvement value of \$130,400.

John A Gupton College
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 309.00
1624 Church St, Nashville TN 37203

Motion to Change the Total Value to \$1,928,500, by John Green, second by Michele Trueba, unanimously approved. Land value reduced to \$1,905,000 and Improvement value of \$23,500.

John A Gupton College
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 092 12 0 310.00
1622 Church St, Nashville TN 37203

Motion to Change the Total Value to \$2,000,500, by John Green, second by Michele Trueba, unanimously approved. Land value reduced to \$1,881,600 and Improvement value of \$118,900.

Lily A wheeler 2001 Trust ET AL
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 02 0 183.00 001
0 Franklin Pike, Nashville TN 37204

Motion to continue to allow for a Field Review to determine the correct square footage of the parcel, by John Green, second by Michele Trueba, unanimously approved.

Lily A wheeler 2001 Trust ET AL
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 118 02 0 183.00 002
0 Franklin Pike, Nashville TN 37204

Motion to continue to allow for a Field Review to determine the correct square footage of the parcel, by John Green, second by Michele Trueba, unanimously approved.

Sanket Patel
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 120 05 0 196.00
1201 Murfreesboro Pike, Nashville TN 37217

Motion to Change the Total Value to \$445,000, by John Green, second by Michele Trueba,
unanimously approved. Land value of \$313,600 and Improvement value reduced to \$131,400.

MJM Nash CFA, LLC
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 142 00 0 384.00
7606 Highway 70 S, Nashville TN 37221

Motion to Change the Total Value to \$3,713,000, by Michele Trueba, second by John Green,
unanimously approved. Land value reduced to \$3,369,000 and Improvement value of \$344,000.

The Ronald L. Brown & Sharon L. Brown 2006 Revocable Trust
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 161 00 0 179.00
5805 Nolensville Pike, Nashville TN 37211

Motion to Change the Total Value to \$3,200,000, by Michele Trueba, second by John Green,
unanimously approved. Land value of \$1,585,600 and Improvement value reduced to \$1,614,400.

James Ronald McFarland
Richard Hunt with Evans and Petree, P.C., appeared
Parcel ID 161 08 0 010.00
5221 Nolensville Pike, Nashville TN 37211

Motion to Change the Total Value to \$1,077,000, by John Green, second by Michele Trueba,
unanimously approved. Land value reduced to \$1,076,000 and Improvement value reduced to \$1,000.

IX. Adjournment

Motion to adjourn by John Green, second by Michele Trueba, unanimously approved.

Meeting adjourned 3:35 PM.

ATTEST:

APPROVED:
