



## MINUTES

### INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday September 10, 2025

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

Members present included: Ms. Lori Caste, Mr. John Green, and Ms. Alexa Backner. Also present were Herman Ruben, and Joel Phillips, 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, Motion by John Green, second by Lori Caste, unanimously approved.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

Eldon R. Spraker  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 042 16 0 202.00  
412 Gallatin Pike, Madison, TN 37115

At the request of the appellant, this appeal is hereby withdrawn.

Eldon R. Spraker, III  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 043 13 0 150.00  
213 Brawner Ave, Madison, TN 37115

Motion to Change the Total value to \$515,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$45,700 and Improvement value reduced to \$469,300.

Eldon R. Spraker, III  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 061 11 0 272.00  
4114 Gallatin Pike, Nashville, TN 37216

At the request of the appellant, this appeal is hereby withdrawn.

Eldon Spraker, III  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 071 08 0 064.00  
327 Prince Ave, Nashville, TN 37207

At the request of the appellant, this appeal is hereby withdrawn.

Nashville Rentals II, LLC  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 071 10 0 039.00  
505 Weakley Ave, Nashville, TN 37207

At the request of the appellant, this appeal is hereby withdrawn.

Eldon R. Spraker  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 071 15 0 148.00  
1336 Pennock Ave, Nashville, TN 37207

At the request of the appellant, this appeal is hereby withdrawn.

Nashville Rentals II, LLC  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 071 15 0 157.00  
1318 Pennock Ave, Nashville, TN 37207

At the request of the appellant, this appeal is hereby withdrawn.

Nashville Rentals II, LLC  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 071 15 0 440.00  
1216 Stainback Ave, Nashville, TN 37207

Motion to Change the Total value to \$350,100, by Lori Caste, second by John Green,  
unanimously approved. Land value of \$350,000 and Improvement value reduced to \$100.

Eldon R. Spraker, III  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 072 06 0 125.00  
917 A Thomas Ave, Nashville, TN 37216

Motion to Change the Total value to \$350,100, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$228,000 and Improvement value reduced to \$122,100.

The Land Man Trust  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 072 10 0 060.00  
2819 Gallatin Pike, Nashville, TN 37216

Motion to Change the Total value to \$1,300,100, by John Green, second by Lori Caste,  
unanimously approved. Land value reduced to \$1,214,000 and Improvement value of \$86,100.

Nashville Rentals II, LLC  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 080 08 0 107.00  
3242 Panorama Dr, Nashville, TN 37218

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

Eldon R. Spraker, III  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 082 03 0 198.00  
1103 Stockell St, Nashville, TN 37207

Motion to Change the Total value to \$350,100, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$350,000 and Improvement value reduced to \$100.

Eldon R. Spraker  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 083 01 0 058.00  
941 Sharpe Ave, Nashville, TN 37206

Motion to Change the Total value to \$350,100, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$275,500 and Improvement value reduced to \$74,600.

Eldon Spraker  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 105 10 0 336.00  
2008 White Ave, Nashville, TN 37204

Motion to Change the Total value to \$500,000, by John Green, second by Lori Caste,  
unanimously approved. Land value of \$270,000 and Improvement value reduced to \$230,000.

Nashville Rentals II, LLC  
Eldon Spraker and Tonya Morris, appeared  
Parcel ID 162 05 0 106.00  
280 Ocala Dr, Nashville, TN 37211

Motion to Change the Total value to \$289,000, by John Green, second by Lori Caste, unanimously approved. Land value of \$73,000 and Improvement value reduced to \$216,000.

This concluded the morning session at 9:40 AM. The Board recessed until the 1:00 PM session. Motion by John Green, second by Lori Caste, unanimously approved.

VI. Roll Call

Members present included: Mr. Michael Milliner, Ms. Alexa Backner, and Ms. Deb Dawson. Also present were Herman Ruben, and Joel Phillips with the Office of the Property Assessor.

Prior to the 1:00 PM appeals began, the independent MBOE reviewed and approved the following lists provided by the Office of the Property Assessor, Motion by Michael Milliner, second by Alexa Backner, unanimously approved.

2025 Personal Property Assessor Recommendations  
2025 Personal Property Inactive Accounts  
2025 Assessor Recommendation of Real Property  
2025 Hearing Officer Recommendations of Real Property

1:00 PM

Marangoni Tread N. Amer., Inc.  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 034 10 0 128.00  
500 Edenwold Rd, Madison TN 37115

Motion to Change the Total value to \$13,690,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$2,765,000 and Improvement value reduced to \$10,925,000.

Uptown Property Holdings, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0 175.00  
917 Commerce St, Nashville TN 37203

Motion to No Change the Total value of \$9,803,200, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$9,757,600 and Improvement value of \$45,600.

Uptown Property Holdings, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0 175.01  
913 Commerce St, Nashville TN 37203

Motion to No Change the Total value of \$3,105,400, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$3,096,000 and Improvement value of \$9,400.

SWVP-NY P4/5 Tower One, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0A 001.00  
101 Platform Way N, Nashville TN 37203

Motion to No Change the Total value of \$153,223,200, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$16,074,000 and Improvement value of \$137,149,200.

SWVP-NY P4/5 Tower Two, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0A 002.00  
201 Platform Way N, Nashville TN 37203

Motion to No Change the Total value of \$163,829,100, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$14,548,000 and Improvement value of \$149,281,100.

SWVP-NY P4/5 Garage, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0A 003.00  
115 Platform Way N, Nashville TN 37203

Motion to No Change the Total value of \$51,855,400, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$17,076,000 and Improvement value of \$34,779,400.

Uptown Property Holdings, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0B 002.00  
0 10<sup>th</sup> Ave N, Nashville TN 37203

Motion to No Change the Total Land value of \$42,235,200, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$42,235,200.

SWVP-NY T3A, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 05 0B 003.00  
21 Platform Way S, Nashville TN 37203

Motion to No Change the Total value of \$157,318,800, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$98,550,400 and Improvement value of \$58,768,400.

SWVP Nashville Hotel, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 09 0 343.00  
1000 Broadway, Nashville TN 37203

Motion to No Change the Total value of \$271,731,300, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$56,453,600 and Improvement value of \$215,277,700.

Uptown Property Holdings, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 093 09 0C 029.00  
1212 Laurel St, 602, Nashville TN 37203

Motion to Change the Total value to \$1,125,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$208,000 and Improvement value reduced to \$917,000.

1271 Antioch Pike, LLC  
Will Brown with Complex PTS, LLC, appeared  
Parcel ID 134 10 0 001.00  
1271 Antioch Pike, Nashville TN 37211

Motion to Change the Total value to \$6,380,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$1,245,800 and Improvement value reduced to \$5,134,200.

3:00 PM

Jane Chera Revocable Living Trust  
Jane Chera, appeared  
Parcel ID 104 04 0 090.00  
1006 18<sup>th</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$1,999,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$1,872,000 and Improvement value reduced to \$127,000.

Jane Chera  
Jane Chera, appeared  
Parcel ID 104 04 0 114.00  
1027 A 17<sup>th</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$2,117,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$2,028,000 and Improvement value reduced to \$89,000.

Jane Chera  
Jane Chera, appeared  
Parcel ID 104 04 0 115.00  
1025 17<sup>th</sup> Ave S, Nashville TN 37212

Motion to Change the Total value to \$1,999,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$1,925,300 and Improvement value reduced to \$73,700.

Jane Chera  
Jane Chera, appeared  
Parcel ID 104 04 0 143.00  
1100 17<sup>th</sup> Ave S, Nashville TN 37212

Motion to continue this parcel to allow the Office of the Property Assessor to send a Commercial appraiser to the property to conduct a Field Review to determine the square footage of this parcel in question, by Michael Milliner, second by Alexa Backner, unanimously approved.

3:30 PM

IRI II 404 JRP, LLC  
Ryan Torsa and Jason T with TREP (Tourbineau Real Estate Partners), appeared  
Parcel ID 093 02 0 009.00  
404 James Robertson Pkwy, Nashville TN 37219

Motion to Change the Total value to \$25,000,000, by Michael Milliner, second by Alexa Backner, unanimously approved. Land value of \$8,629,100 and Improvement value reduced to \$16,370,900.

3:45 PM

Mountain Brook, GP  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 161 00 0 235.00  
2301 Zermatt Ave, Nashville TN 37211

Motion to Change the Total value to \$10,000,000, by Alexa Backner, second by Michael Milliner, unanimously approved. Land value of \$1,600,000 and Improvement value reduced to \$8,400,000.

Mountain Brook, GP  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 161 00 0 244.00  
520 Zermatt Ave, Nashville TN 37211

Motion to Change the Total value to \$23,110,000, by Alexa Backner, second by Michael Milliner, unanimously approved. Land value of \$4,600,000 and Improvement value reduced to \$18,510,000.

Willow Pointe TN, L.P.  
Jay Catignani with Property Tax Consultants, appeared  
Parcel ID 163 00 0 313.00  
601 Hickory Hollow Ter, Antioch TN 37013

Motion to Change the Total value to \$18,234,000, by Michael Milliner, second by Alexa Backner unanimously approved. Land value of \$2,100,000 and Improvement value reduced to \$16,134,000.

VII. Adjournment

Motion to adjourn by Alexa Backner, second by Michael Milliner, unanimously approved.

Meeting adjourned 5:40 PM.

**ATTEST:**

**APPROVED:**

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