



## **MINUTES**

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

**Monday December 1, 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. Carnell Scruggs, 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 for this meeting, Motion by Carnell Scruggs, second by Lori Caste, unanimously approved.

- III. Review and Approval of Minutes: .Review and Approval of Minutes from the meetings of Thursday November 13, 2025, and Monday November 17, 2025, Motion by Lori Caste, second by Carnell Scruggs, unanimously approved.
- IV. Public Comment Period

V. Appeals:

8:30 AM

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 025 08 0 078.00  
414 Dickerson Pike, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 026 05 0 037.00  
0 Dickerson Pike, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 026 05 0 039.00  
109 Roscoe St, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 026 05 0 040.00  
111 Roscoe St, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 026 05 0 044.00  
0 Hollywood St, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 026 05 0 045.00  
0 Hollywood St, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 026 05 0 046.00  
112 Hollywood St, Goodlettsville TN 37072

At the request of the appellant, this appeal is hereby withdrawn.

Hill Center Five Points-Madison, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 043 13 0 043.00  
135 Gallatin Pike, Madison TN 37115

Motion to No Change the Total value of \$5,602,900, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,568,200, and Improvement value of \$4,034,700.

Nashville Lakefront Campus Owner, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 070 15 0 039.00  
2222 Rosa L Parks Blvd, Nashville TN 37228

Motion to Change the Total value to \$29,810,000, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$11,857,500, and Improvement value reduced to \$17,952,500.

Hill Revolver, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 072 03 0 097.00  
3600 Gallatin Pike, Nashville TN 37216

Motion to No Change the Total value of \$4,626,400, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$4,364,700, and Improvement value of \$261,700.

Hill Center Hermitage, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 075 04 0 040.00  
4491 Lebanon Pike, Hermitage TN 37076

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

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 398.00  
1120 5<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$955,400, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$945,500, and Improvement value of \$9,900.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 399.00  
1118 5<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$955,400, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$945,500, and Improvement value of \$9,900.

Hill Center Germantown, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 400.00  
411 Madison St, Nashville TN 37208

Motion to No Change the Total value of \$1,320,900, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,306,800, and Improvement value of \$14,100.

Hill Center Germantown, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 401.00  
409 Madison St, Nashville TN 37208

Motion to No Change the Total value of \$1,099,800, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,089,000, and Improvement value of \$10,800.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 402.00  
407 Madison St, Nashville TN 37208

Motion to No Change the Total value of \$1,322,100, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,312,500, and Improvement value of \$19,600.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 403.00  
1123 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$991,300, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$980,000, and Improvement value of \$11,300.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 404.00  
1121 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$990,000, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$980,000, and Improvement value of \$10,000.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 405.00  
1119 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$1,078,000, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,067,500, and Improvement value of \$10,500.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 09 0 406.00  
1117 4<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$986,500, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$976,000, and Improvement value of \$10,500.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 13 0 254.00  
1116 5<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$881,800, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$871,000, and Improvement value of \$10,800.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 13 0 255.00  
1114 5<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$1,099,800, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$1,089,000, and Improvement value of \$10,800.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 13 0 257.00  
416 Jefferson St, Nashville TN 37208

Motion to Change the Total value to \$10,765,000, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value reduced to \$10,762,500, and Improvement value of \$2,500.

Leon Toye & Amanda Toye  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 105 02 0 517.00  
916 Archer St, Nashville TN 37203

Motion to Change the Total value to \$1,700,000, by Carnell Scruggs, second by Lori Caste, unanimously approved. Land value of \$576,000, and Improvement value reduced to \$1,124,000.

Lee K. Zoller & Holland S. Zoller  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 116 16 0 023.00  
3904 Hobbs Rd, Nashville TN 37215

Motion to Change the Total value to \$1,439,000, by Lori Caste, second by Carnell Scruggs, unanimously approved. Land value of \$620,000, and Improvement value reduced to \$819,000.

This concluded the morning session. Motion to recess until the 1:00 PM session, by Carnell Svruggs, second by Lori Caste, unanimously approved at 10:41 AM.

VI. Roll Call

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

1:00 PM

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 13 0 159.00  
1209 7<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$930,900, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$912,000, and Improvement value of \$18,900.

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 13 0 157.00  
1203 7<sup>th</sup> Ave N, Nashville TN 37208

Motion to No Change the Total value of \$930,900, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$912,000, and Improvement value of \$18,900.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 082 13 0 347.00  
1014 3<sup>rd</sup> Ave N, Nashville TN 37201

Motion to Change the Total value to \$4,400,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value reduced to \$4,359,500, and Improvement value of \$40,500.

Hill Center Greenwood, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 083 01 0 086.00  
1110 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$3,490,000, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$2,184,500, and Improvement value reduced to \$1,305,500.

1201 Gallatin, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 083 01 0 294.00  
1201 Gallatin Ave, Nashville TN 37206

Motion to Change the Total Land value to \$2,352,200, by Michael Milliner, second by Mia Parker, unanimously approved. Land value reduced to \$2,352,200.

Hill Center Greenwood, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 083 01 0 467.00  
1111 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$15,980,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$14,329,000, and Improvement value reduced to \$1,651,000.

Hill Revolver, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 083 05 0 211.00  
615 Gallatin Ave, Nashville TN 37206

Motion to Change the Total value to \$11,030,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value reduced to \$11,029,000, and Improvement value reduced to \$1,000.

Hill Center Five Points, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 083 09 0 488.00  
970 Woodland St, Nashville TN 37206

Motion to Change the Total value to \$8,490,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$4,547,600, and Improvement value reduced to \$3,942,400.

Hill Revolver, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 091 14 0 101.00  
5524 Charlotte Pike, Nashville TN 37209

Motion to Change the Total value to \$4,920,000, by Michael Milliner, second by Mia Parker, unanimously approved. Land value of \$4,443,200, and Improvement value reduced to \$476,800.

Hill Center Sylvan Heights, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 091 16 00 001.00  
4001 Charlotte Ave, Nashville TN 37209

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

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 092 16 0 183.00  
1929 Broadway, Nashville TN 37203

Motion to continue this parcel until 12/3/2025 at 8:30 AM, to allow for a Field Review to confirm the square footage of the property, by Mia Parker, second by Michael Miliner, unanimously approved.

H.G. Hill Realty Co.  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 092 16 0 184.00  
1925 Broadway, Nashville TN 37203

Motion to continue this parcel until 12/3/2025 at 8:30 AM, to allow for a Field Review to confirm the square footage of the property, by Mia Parker, second by Michael Miliner, unanimously approved.

H.G. Hill Realty Company  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 092 16 0 186.00  
1923 Broadway, Nashville TN 37203

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

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 092 16 0 189.00  
1917 Broadway, Nashville TN 37203

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

H.G. Hill Realty Company, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 096 01 0 049.00  
2725 Lebanon Pike, Nashville TN 37214

Motion to Change the Total value to \$1,430,000, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$784,100, and Improvement value reduced to \$645,900.

Hill Revolver, LLC  
Pat Musgrave and Taylor Musgrave with Property Tax Help, appeared  
Parcel ID 096 01 0 052.00  
2731 Lebanon Pike, Nashville TN 37214

Motion to No Change the Total value of \$8,085,500, by Mia Parker, second by Michael Milliner, unanimously approved. Land value of \$2,446,300, and Improvement value of \$5,639,200.

VII. Adjournment

Motion to adjourn by Michael Milliner, second by Mia Parker, unanimously approved.

Meeting adjourned 3:21 PM.

**ATTEST:**

**APPROVED:**

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