

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, May 10, 2023

1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Lawrence Chehardy- Chairman
Ben Jeffers – Commission Member
Joey Vercher – Commission Member
Regina Lynch Wood – Commission Member

ABSENT

Sandra Potier – Commission Member

STAFF PRESENT

Tanasha Malveaux-TC Assistant Director
Drew Hoffman – Special Counsel to the Commission
Jeffery Crosby- TC Director
Michael Allen- TC Assistant Director
Patrick Matheu- TC Appraiser
Necole Singley- TC Appraiser
George Wallace- TC Appraiser
Mark Gillespie- TC Appraiser

OTHERS PRESENT

Russell Almaraz– Appraiser from Orleans Parish Assessor's Office
Karl Kehoe- Ryan, LLC
Ernest Legier- English Turn Property Owners Association

Chairman Chehardy called the meeting to order at 10:01 a.m. and the roll was called.

APPROVAL OF MINUTES OF MEETING

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, April 26th, 2023, Rules and Regulations- Potpourri.

There being no objection to the motion, the motion is adopted.

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, April 26th, 2023, Open Meeting and Appeal Hearings.

There being no objection to the motion, the motion is adopted.

Commissioner Wood moved to approve the meeting minutes for the Wednesday, May 03, 2023, Open Meeting and Appeal Hearings.

There being no objection to the motion, the motion is adopted.

CONSIDERATION OF CHANGE ORDERS

Ms. Malveaux presented and discussed the change orders submitted for the May 10th, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the May 10th, 2023, meeting as recommended by staff.

There being no objection to the motion, the motion is adopted.

Approve	946
Pending	48
Deny	3
TOTAL	997

PRIOR PENDING CHANGE ORDERS

Ms. Malveaux presented and discussed the prior pending change orders submitted for the May 10th 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the May 10th, 2023 meeting as recommended by staff.

There being no objection to the motion, the motion is adopted.

Approve	23
Deny	0
Pending	31
TOTAL	54

APPEALS

Chairman Chehardy asked all those who were to testify to come forward to be sworn in.

Drew Hoffman and Chairman Chehardy swore in the witnesses.

Real Property Appeals

Appeal of 1600 South Peters, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-015

The Taxpayer Representative, Karl Kehoe testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$185,700 for land only.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the Tax Commission's staff appraisal and requested that the value of the subject property be set at a revised total of \$185,700 for land only.

Mark Gillespie testified as to his appraised value of \$185,700 for land only.

The Commission accepted into the record the Taxpayer's pre-filed exhibits as Taxpayer Exhibit 1 in globo; the Assessor's Office's oral testimony and pre-filed exhibits as Assessor Exhibit 1 in globo, and Mr. Gillespie's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at \$185,700 for land only.

There being no objection to the motion, the motion is adopted.

Dual Appeal of Friendly Penny, LLC v. Orleans Parish Board of Review and Appeal of Assessor Erroll Williams v. Orleans Parish Board of Review, Docket No. 22-22173-032 and 22-22173-033

The Taxpayer Representative was not present. Taxpayer requested that the value of the subject property be set at \$285,000 (\$123,700 for the Land and \$161,300 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$1,850,000 (\$123,700 for the Land and \$1,726,300 for the Improvements).

Mark Gillespie testified as to his appraised value of \$400,000. (\$123,700 for the Land and \$276,300 for the Improvements).

The Commission accepted into the record the Taxpayer's pre-filed exhibits as Taxpayer Exhibit 1 in globo; the Assessor's Office's oral testimony and pre-filed exhibits as Assessor Exhibit 1 in globo, and Mr. Gillespie's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved to set the value of the subject property at \$400,000 (\$123,700 for the Land and \$276,300 for the Improvements).

There being no objection to the motion, the motion is adopted.

Appeal of Lawrence Blackwell v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-046 (Withdrawn)

Appeal of English Turn Property Owners Association v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22175-002

The Taxpayer Representative, Ernest Legier testified on behalf of the Taxpayer. Taxpayer requested that the value of the subject property be set at \$0

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$803,300 for the Land only

George Wallace testified as to his appraised value of \$115,000 for Land only.

The Commission accepted into the record the Taxpayer's pre-filed exhibits as Taxpayer Exhibit 1 in globo; the Assessor's Office's oral testimony and pre-filed exhibits as Assessor Exhibit 1 in globo, and Mr. Wallace's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$115,000 for Land Only.

There being no objection to the motion, the motion is adopted.

Appeal of James S. Barnett v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22177-003

The Taxpayer was not present. The Taxpayer is requesting a Fair Market Value of \$1,445,000 (\$945,000 for the Land and \$500,000 for the Improvement).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz accepts the commission staff appraisal and requests that the value of the subject property be set at the Commission's staff appraisal of \$1,900,000 (\$945,000 for the Land and \$955,000 for the Improvements).

Patrick Matheu testified to his appraised value of \$1,900,000 (\$945,000 for the Land and \$955,000 for the Improvements).

The Commission accepted into the record the Taxpayer's pre-filed exhibits as Taxpayer Exhibit 1 in globo; the Assessor's Office's oral testimony and pre-filed exhibits as Assessor Exhibit 1 in globo, and Mr. Matheu's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$1,900,000 (\$945,000 for the Land and \$955,000 for the Improvements).

There being no objection to the motion, the motion is adopted.

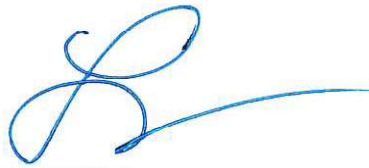
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

There being no further matters to come before the Commission, Commissioner Vercher moved to adjourn.

There being no objection to the motion, the motion is adopted.

Adjournment

The meeting was adjourned at 10:45 a.m.



Lawrence E. Chehardy, Chairman
District 1

Absent

Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member

District 3

Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5