

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, June 29, 2022

1051 North 3<sup>rd</sup> Street, Suite 225  
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

## **COMMISSION MEMBERS PRESENT\***

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

\*constituting a quorum

## **ABSENT**

None

## **STAFF PRESENT**

Drew Hoffmann – Special Counsel to the LTC  
Tanasha Malveaux – Tax Commission Assistant Director  
Madison Stewart – Administrative Coordinator  
Jeff Crosby – Tax Commission Appraisal Director  
Mike Allen – Tax Commission Appraisal Assistant Director  
Mark Gillespie – Commission Staff Appraiser

## **OTHERS PRESENT**

Russell Almaraz – Appraiser from Orleans Parish Assessor's Office  
Victor Caronna – Taxpayer

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

## APPEALS

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

Drew Hoffmann swore in the witnesses.

### ***REAL PROPERTY APPEALS***

#### **Appeal of Victor Caronna v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 21-22172-033-S**

The Taxpayer, Victor Caronna, testified on behalf of himself. Mr. Caronna requests that the value of the subject property be set at \$58,600 for the Vacant Lot.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$117,200 for the Vacant Lot.

The Orleans Parish Board of Review has determined the value of the subject property to be \$117,200.

Mr. Gillespie testified as to his appraisal value of \$58,600.

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-pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Chairman Chehardy moved to set the value of the subject property at \$58,600 for the Vacant Lot.

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

### ***PERSONAL PROPERTY APPEALS***

#### **Appeal of Ritz Carlton (WH Holdings) v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 21-22172-016 **Withdrawn****

## **CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION**

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

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

### Meeting Adjournment

The meeting was adjourned at 10:21 a.m.



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Lawrence E. Chehardy, Chairman  
District 1



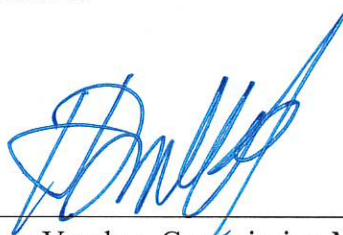
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Sandra Potier, Commission Member  
District 2



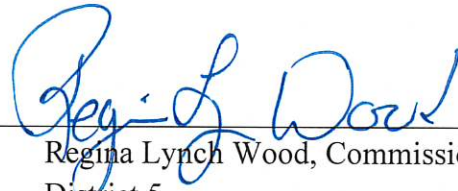
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Ben Jeffers, Commission Member  
District 3



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Joey Vercher, Commission Member  
District 4



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Regina Lynch Wood, Commission Member  
District 5