

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing
Wednesday, April 17, 2024
1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Craig Roussel – Chairman
Kevin Guidry – Commission Member
Greg Romig – Commission Member
Brett Frazier – Commission Member
Allen Leone – Commission Member

STAFF PRESENT

Drew Hoffman – Special Counsel to the Commission
Shandrekia Banks- Admin Program Specialist A
Tanasha Malveaux- TC Director
Jeffrey Crosby- TC Director
Mike Allen- Assistant TC Director
Raj Jain- TC Director

OTHERS PRESENT

Russell Almarez- New Orleans Parish Assessor Office
David Mejia- New Orleans Parish Assessor Office
Darren Mire- New Orleans Parish Assessor Office
Amber & Tatum Neill- MTZ Properties
Jack Whitehead- Tulane Attorney
David Epstein- Tulane Attorney
Stephen Kepper- Taxpayer
Henry Gwin- Taxpayer

Chairman Roussel called the meeting to order at 10:00 a.m. and the roll was called.

OLD BUSINESS

APPROVAL OF MINUTES OF MEETING

Commissioner Frazier moved to approve the meeting minutes for the Wednesday, April 3, 2024, Open Meeting.

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

CONSIDERATION OF THE APPROVAL OF TULANE ALLOCATION REPORT FOR 2024 (Presented by Jack Whitehead)

Mr. Whitehead presented on behalf of Tulane University.

Commissioner Frazier moved to approve the Tulane Allocation Report for 2024.

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

CONSIDERATION OF CHANGE ORDERS

Ms. Banks presented and discussed the change orders submitted for the April 17, 2024 meeting.

Commissioner Guidry moved to approve the change orders submitted for the April 17, 2024, meeting as recommended by staff.

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

Approve	1,182
Pending	46
Deny	0
TOTAL	1,228

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the April 17, 2024, meeting.

Commissioner Romig moved to approve the prior pending change orders submitted for the April 17, 2024 meeting as recommended by staff.

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

Approve	50
Deny	0
Pending	0
TOTAL	50

APPEALS

Drew swore in the witnesses. Appraisers sworn in via zoom.

Commissioner Romig voluntarily recused himself in the following appeals: Appeal of Stephen M Kepper v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-088 and Appeal of Henry Gwin v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-019

REAL PROPERTY APPEALS

Appeal of Assessor Erroll G. Williams v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-223-22173-194 (MTZ Properties)

The Taxpayers, Tatum & Amber Neill presented on behalf of themselves. The taxpayers are requesting that the value of the subject property to be set at \$275,000 (\$112,500 for the land and \$162,500 for the improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at \$397,000 (\$112,500 for the land and \$284,500 for the improvements).

Mark Gillespie testified as to his appraised value of \$290,000 (\$112,500 for the land and \$177,500 for the improvements).

Commissioner Leone moved that the value of the subject property be set at \$290,000 (\$112,500 for the land and \$177,500 for the improvements).

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

Appeal of Stephen M Kepper v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-088

The Taxpayer, Stephen Kepper presented on behalf of himself. Mr. Kepper is requesting that the value of the subject property to be set at \$829,230 (\$183,000 for the Land and \$646,230 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$996,500 (\$183,000 for the Land and \$813,500 for the Improvements).

Tania Butler testified on behalf of Paul Bennett as to his appraised value of \$893,500. (\$183,000 for the Land and \$710,500 for the improvements).

Commissioner Leone moved that the value of the subject property be set at \$893,500 (\$183,000 for the Land and \$710,500 for the Improvements).

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

Appeal of Henry Gwin v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-019

The Taxpayer, Henry Gwin testified on behalf of himself. The Taxpayer requested that the value of the subject property to be set at \$450,000 (\$123,200 for the land and \$326,800 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$551,000 (\$184,800 for the land and \$366,200 for the Improvements).

Sandy Kennedy testified as to her appraised value of \$504,000 (\$184,800 for the land and \$319,200 for the Improvements).

Commissioner Guidry moved that the value of the subject property be set at the LTC value of \$504,000 (\$184,800 for the land and \$319,200 for the Improvements).

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

Appeal of Celeste R. Peiffer v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-015

The Taxpayer, Celeste Peiffer was not present. Mrs. Peiffer requested that the value of the subject property be set at \$877,500 (\$258,600 for the Land and \$618,900 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz Mejia requested that the value of the subject property be set at \$1,000,000 (\$258,600 for the Land and \$741,400 for the improvements).

Necole Singley testified as to her appraised value of \$965,000 (\$258,600 for the Land and \$706,400 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at \$965,000 (\$258,600 for the Land and \$706,400 for the improvements).

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

Appeal of Svetlana V Crouch v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-045

The Taxpayer, Svetlana V Crouch was not present. Mrs. Crouch emailed stating she is in agreeance with the LTC value of \$520,000 (\$137,800 for the Land and \$382,200 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at the LTC value of \$520,000 (\$137,800 for the Land and \$382,200 for the Improvements).

Markae Palmer testified as to her appraised value of \$520,000 (\$137,800 for the Land and \$382,200 for the Improvements).

Commissioner Frazier moved that the value of the subject property be set at the LTC value of \$520,000 (\$137,800 for the Land and \$382,200 for the Improvements).

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

Appeal of Phillip K Smith v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-126

The Taxpayer, Phillip Smith was not present. Mr. Smith is requesting that the value of the subject property be set at \$310,100 (\$120,000 for the Land and \$190,100 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$390,900 (\$180,000 for the Land and \$210,900 for the improvements).

Sandy Kennedy testified as to her appraised value of \$335,000 (\$180,000 for the land and \$155,000 for the improvements).

Commissioner Leone moved that the value of the subject property be set at \$335,000 (\$180,000 for the Land and \$155,000 for the improvements).

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

Appeal of Gu Xiaogang v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-211

The Taxpayer Representative, Stacy Clement was not present. Ms. Clement emailed stating she is in agreeance with the LTC value of \$411,600 (\$130,200 for the Land and \$281,400 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at the LTC value of \$411,600 (\$130,200 for the Land and \$281,400 for the improvements).

Sandy Kennedy testified as to her appraised value of \$411,600 (\$130,200 for the Land and \$281,400 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$411,600 (\$130,200 for the Land and \$281,400 for the improvements).

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

Appeal of John Ruskin. v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22177-001 (Settled)

Appeal of Christopher Fuller v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-020 (Settled)

Appeal of Margaret Fuller v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-176 (Withdrawn)

Appeal of William Acomb v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-025 (Withdrawn)

Appeal of Michele Doughty v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-017 (Withdrawn)

CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

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

Adjournment

The meeting was adjourned at 11:00 a.m.



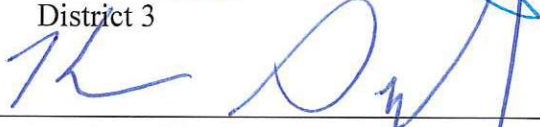
Craig Roussel, Chairman
District 2



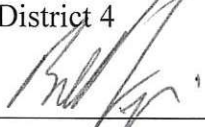
Allen Leone, Commission Member
District 1



Greg Romig, Commission Member
District 3



Kevin Guidry, Commission Member
District 4



Brett Frazier, Commission Member
District 5