

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, April 26<sup>th</sup>, 2023

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

View Livestream via YouTube Channel: Louisiana Tax Commission

## **COMMISSION MEMBERS PRESENT\***

Sandra Potier – Commission Member  
Ben Jeffers – Commission Member  
Joey Vercher – Commission Member

## **ABSENT STAFF**

Regina Lynch Wood – Commission Member  
Lawrence Chehardy- Chairman

## **STAFF PRESENT**

Shandrekia Banks- Admin Program Specialist  
Tanasha Malveaux-TC Assistant Director  
Drew Hoffman – Special Counsel to the Commission  
Jeffery Crosby- TC Director  
Michael Allen- TC Assistant Director

## **OTHERS PRESENT**

Russell Almaraz-- Appraiser from Orleans Parish Assessor's Office  
Matthew Kubecka- Mt. Olivet  
Isaac Pinhas- 3604 Tulane Ave, LLC

Mr. Vercher called the meeting to order at 10:03 a.m. and the roll was called.

## **APPROVAL OF MINUTES OF MEETING**

Commissioner Vercher moved to defer the meeting minutes for the Wednesday, April 19<sup>th</sup>, 2023, Open Meeting and Appeal Hearings.

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 26<sup>th</sup>, 2023 meeting.

Commissioner Potier moved to approve the change orders submitted for the April 26<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	375
Pending	31
Deny	1
Defer	0
TOTAL	407

**PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the April 26<sup>th</sup>, 2023, meeting.

Commissioner Jeffers moved to approve the prior pending change orders submitted for the April 26<sup>th</sup>, 2023 meeting as recommended by staff.

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

Approve	18
Deny	0
Pending	19
TOTAL	37

**CONSIDERATION OF TAX SALE CANCELLATION(S)**

Ms. Banks presented and discussed one (1) tax sale cancellation in St. Tammany Parish due to being dually assessed.

Commissioner Jeffers moved to approve the tax sale cancellation submitted for the April 26<sup>th</sup> 2023 meeting as recommended by staff.

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

## **APPEALS**

Mr. Vercher asked all those who were to testify to come forward to be sworn in.

Drew Hoffman swore in the witnesses.

### ***Real Property Appeals***

#### **Appeal of 408 Magazine Partners v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-008**

The Taxpayer Representative was not present. Taxpayer requested that the value of the subject property be set at \$680,230 (\$130,000 for the Land and \$549,530 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at a revised total of \$745,000 (\$130,700 for the Land and \$614,300 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 Mrs. Butler's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at \$745,000 (\$130,700 for the Land and \$614,300 for the Improvements).

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

**Appeal of Eric Vargas v. Assessor Erroll G. Williams and Orleans Parish Board of Review,  
Docket No. 22-22171-009**

The Taxpayer Representative was not present. Taxpayer requested that the value of the subject property be set at \$700,400 (\$141,800 for the Land and \$558,600 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at a revised total of \$804,900 (\$141,800 for the Land and \$663,100 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. Wallace pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$804,900 (\$141,800 for the Land and \$663,100 for the Improvements).

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

**Appeal of Assessor Erroll G. Williams and Orleans Parish Board of Review v. 3604 Tulane  
Ave LLC, Docket No. 22-22171-010**

The Taxpayer Representative, Issac Pinhas testified on behalf on the Taxpayer. The taxpayer requested that the value of the subject property be set at \$233,863 (\$14,100 for the Land and \$219,763 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at a revised total of \$196,600 (\$14,100 for the Land and \$182,500 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. Huval's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$196,600 (\$14,100 for the Land and \$182,500 for the Improvements).

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

**Appeal of Star Hospitality Group v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-014 (Continued TBA)**

**Appeal of Three Fifteen Bourbon St. LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-007 (Withdrawn)**

**Appeal of Chartres Properties v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-008 (Withdrawn)**

**Appeal of Chartres Properties v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-009 (Withdrawn)**

**Appeal of 3700 Bienville Hospitality LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-010 (Withdrawn)**

**Appeal of Mt. Olivet Inc. v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-036**

The Taxpayer Representative, Matthew Kubecka testified on behalf on the Taxpayer. The Taxpayer is requesting a Fair Market Value of \$2,770,889 (\$733,100 for the Land and \$2,037,789 for the Improvement).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at a revised total of \$3,048,200 (\$733,100 for the Land and \$2,315,100 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 pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to take the subject property under advisement.

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

**Appeal of Meir Chee Shaul Inc. v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-037 (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.

**Adjournment**

The meeting was adjourned at 10:47 a.m.

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Lawrence E. Chehardy, Chairman  
District 1

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Sandra Potier, Commission Member  
District 2



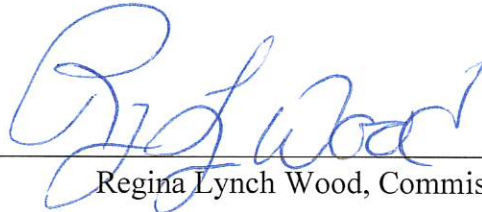
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Ben Jeffers, Commission Member  
District 3



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Joey Vercher, Commission Member  
District 4



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Regina Lynch Wood, Commission Member  
District 5