

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, May 3, 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\***

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

## **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

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 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 May 3<sup>rd</sup>, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the May 3<sup>rd</sup>, 2023, meeting as recommended by staff.

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

Approve	541
Pending	23
Deny	0
TOTAL	564

## **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the May 3<sup>rd</sup>, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the May 3<sup>rd</sup>, 2023 meeting as recommended by staff.

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

Approve	19
Deny	0
Pending	31
TOTAL	50

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

Ms. Banks presented and discussed one (1) tax sale cancellation in Lafourche Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellation submitted for the May 3<sup>rd</sup>, 2023 meeting as recommended by staff.

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

**CONSIDERATION OF THE CY 2022, 2<sup>ND</sup> QUARTER SUPPLEMENTAL TAX ROLLS FOR TAX YEARS 2019 THROUGH 2022 FOR THE PARISH OF ORLEANS**

Ms. Malveaux presented and discussed the CY 2022 for the 2<sup>nd</sup> Quarter Supplemental Tax Rolls for tax years 2019 through 2022 for the Parish of Orleans.

Mr. Vercher moved to approve the CY 2022 for the 2<sup>nd</sup> Quarter Supplemental Tax Rolls for tax years 2019 through 2022 for the Parish of Orleans.

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

**APPEALS**

Chairman Chehardy 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 Falstaff Associates I, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-001**

The Taxpayer Representative was not present. Taxpayer requested that the value of the subject property be set at \$2,362,600 (\$1,077,600 for the Land and \$1,285,000 for the Improvements).

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 \$5,143,000 (\$1,077,600 for the Land and \$4,065,400 for the Improvements).

Mike Cater testified as to his appraised value of \$5,143,000. (\$1,077,600 for the Land and \$4,065,400 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. Cater's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at \$5,143,000 (\$1,077,600 for the Land and \$4,065,400 for the Improvements).

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

**Appeal of 717 Barracks, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-005**

The Taxpayer Representative was not present. Taxpayer requested that the value of the subject property be set at \$658,560 (\$133,900 for the Land and \$524,600 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at the Louisiana Tax Commission's staff appraisal of \$737,100 (\$133,900 for the Land and \$603,200 for the Improvements).

Mark Gillespie testified as to his appraised value of \$737,100. (\$133,900 for the Land and \$603,200 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 Jeffers moved to set the value of the subject property at \$737,100 (\$133,900 for the Land and \$603,200 for the Improvements).

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

**Appeal of Narinder M. Gupta v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-034 (Withdrawn)**

**Appeal of Narinder M. Gupta v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-035 (Withdrawn)**

**Appeal of Prytania Investments Properties, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-013**

The Taxpayer was not present. The Taxpayer is requesting a Fair Market Value of \$729,400 (\$319,400 for the Land and \$410,000 for the Improvement).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at the taxpayer's request \$729,400 (\$400,000 for the Land and \$160,000 for the Improvements).

Reid Huval testified to his appraised value of \$560,000 (\$400,000 for the Land and \$160,000 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. Huval's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved to set the value of the subject property at \$560,000 (\$400,000 for the Land and \$160,000 for the Improvements).

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)**

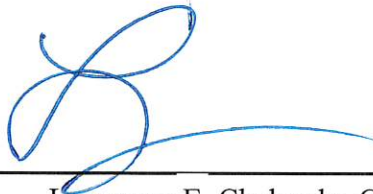
**CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION**

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 10:30 a.m.



---

Lawrence E. Chehardy, Chairman  
District 1

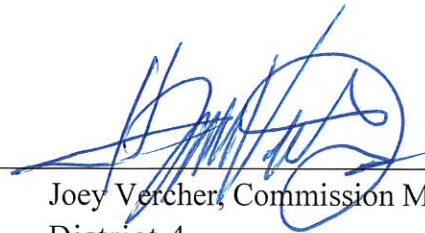
---

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