

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, April 5<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\***

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

David Mejia– Appraiser from Orleans Parish Assessor's Office  
Douglas Ellis- Side by Side  
James Miketa-Orleans Parish Assessor's Office  
Miles Granderson- Sherman Strategies

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

## **APPROVAL OF MINUTES OF MEETING**

Commissioner Potier moved to approve the meeting minutes for the Wednesday, March 15<sup>th</sup> 2023, Open Meeting and Appeal Hearings.

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

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, March 29<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 5<sup>th</sup>, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the April 5<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	623
Pending	37
Deny	4
Defer	70
TOTAL	734

### **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the April 5<sup>th</sup>, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the April 5<sup>th</sup>, 2023 meeting as recommended by staff.

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

Approve	83
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Deny	0
Pending	4
TOTAL	87

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

Ms. Banks presented and discussed four (4) tax sale cancellation in One (1) Livingston Parish due to one being erroneously sold and three (3) in Lafourche Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the April 5<sup>th</sup> 2023 meeting as recommended by staff.

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 Civic Theatre LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-006**

The Taxpayer Representative, Miles Granderson, presented on behalf of the Taxpayer. Mr. Granderson is requesting that the value of the subject property to be set at \$2,202,342 (\$1,563,900 for the Land and \$638,442 for the improvements).

James Miketa testified for the Assessor’s office. Mr. Miketa requested that the value of the subject property be set at \$2,850,000 (\$1,563,900 for the Land and \$1,286,100 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’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at \$2,850,000 (\$1,563,900 for the Land and \$1,286,100 for the Improvements).

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

**Appeal of NOLA 305, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-007**

The Taxpayer Representative, Miles Granderson, presented on behalf of the Taxpayer. Mr. Granderson is requesting that the value of the subject property to be set at \$4,113,500 (\$284,500 for the Land and \$3,829,000 for the improvements).

James Miketa testified for the Assessor's office. Mr. Miketa requested that the value of the subject property be set at \$4,534,350 (\$284,500 for the Land and \$4,249,850 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 \$4,398,000 (\$284,500 for the Land and \$4,113,500 for the Improvements).

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

**Appeal of Private Connection Property v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-012**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Douglas is requesting that the value of the subject property to be set at \$560,000 (\$159,200 for the Land and \$400,800 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$560,000 (\$159,200 for the Land and \$400,800 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'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 (\$159,200 for the Land and \$400,000 for the Improvements).

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

**Appeal of Jumaniet Investments, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-013**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Douglas is requesting that the Land value of the subject property to be set at \$13,800.

David Mejia testified for the Assessor's office. Mr. Mejia requested that the Land value of the subject property be set at \$13,800.

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

Commissioner Jeffers moved to set the Land value of the subject property at \$13,800.

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

**Appeal of Michael Courtney v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-016**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Douglas is requesting that the Land value of the subject property to be set at \$12,200.

David Mejia testified for the Assessor's office. Mr. Mejia requested that the Land value of the subject property be set at \$12,200.

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

Commissioner Vercher moved to set the value of the subject property at \$12,200.

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

**Appeal of Roy M. Carubba v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-017**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Douglas is requesting that the Land value of the subject property to be set at \$44,100.

David Mejia testified for the Assessor's office. Mr. Mejia requested that the Land value of the subject property be set at \$44,100.

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 Land value of the subject property at \$44,100.

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

**Appeal of Bullard Mall, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-031**

The Taxpayer Representative, Miles Granderson, presented on behalf of the Taxpayer. Mr. Granderson is requesting that the value of the subject property to be set at \$837,772 (\$450,000 for the Land and \$387,872 for the improvements).

James Miketa testified for the Assessor's office. Mr. Miketa requested that the value of the subject property be set at \$792,600 (\$450,000 for the Land and \$342,600 for the Improvements).

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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 \$572,850 (\$450,000 for the Land and \$122,850 for the Improvements).

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

**Appeal of Joan Judycki v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-045 (Withdrawn)**

**Appeal of Lila Valentines v. Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22174-002 (Settled)**

**Appeal of In City US, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22174-003 (Settled)**

**Appeal of Lila Valentines, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22174-004 (Settled)**

**Appeal of Christopher Collins v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-008 (Settled)**

**Appeal of Theodore Mondale v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-017 (Withdrawn)**

**Appeal of Side by Side Redevelopment v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-018**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Ellis is requesting that the value of the subject property to be set at \$260,000 (\$55,200 for the Land and \$204,800 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$260,000 (\$55,200 for the Land and \$204,800 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 \$260,000 (\$55,200 for the Land and \$204,800 for the Improvements).

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

**Appeal of 2916 College Court v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-019**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Ellis is requesting that the value of the subject property to be set at \$175,000 (\$19,600 for the Land and \$155,400 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$175,000 (\$19,600 for the Land and \$155,400 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. Huval's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at \$175,000 (\$19,600 for the Land and \$155,400 for the improvements).

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

**Appeal of Marvin J. Faber v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-020**

The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Ellis is requesting that the Land value of the subject property to be set at \$9,500.

David Mejia testified for the Assessor's office. Mr. Mejia requested that the Land value of the subject property be set at \$9,500.

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 Vercher moved to set the Land value of the subject property at \$9,500.

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

**Appeal of AMHI v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22177-005**



The Taxpayer Representative, Douglas Ellis, presented on behalf of the Taxpayer. Mr. Ellis is requesting that the Land value of the subject property to be set at \$11,300.

David Mejia testified for the Assessor's office. Mr. Mejia requested that the Land value of the subject property be set at \$11,300.

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

Commissioner Wood moved to set the Land value of the subject property at \$11,300.

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

**Appeal of Anthony Hietbrink v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22177-006 (Withdrawn)**

**Appeal of Joan Judycki v. Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22177-008 (Settled)**

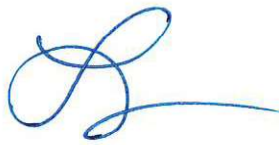
#### **CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION**

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 11:36 a.m.



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Lawrence E. Chehardy, Chairman  
District 1



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Sandra Potic, Commission Member  
District 2



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Ben Jeffers, Commission Member  
District 3



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Joey Vercher, Commission Member  
District 4

Absent

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Regina Lynch Wood, Commission Member  
District 5