

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, March 15<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  
\*constituting a quorum

## **STAFF PRESENT**

Shandrekia Banks- Admin Program Specialist  
Tanasha Malveaux-TC Assistant Director  
Drew Hoffman – Special Counsel to the Commission  
Jeff Crosby – Tax Commission Director  
Mike Allen- Tax Commission Assistant Director  
Tad Bolton – Tax Commission Staff Appraiser (Virtual)  
Patrick Matheu – Tax Commission Staff Appraiser (Virtual)

## **OTHERS PRESENT**

Russell Almaraz – Appraiser from Orleans Parish Assessor's Office  
John Bossier- Taxpayer  
Ryan Gonski- Taxpayer

Chairman Chehardy called the meeting to order at 10:03 a.m. and the roll was called.

## **APPROVAL OF MINUTES OF MEETING**

Commissioner Potier moved to approve the meeting minutes for the Wednesday, March 8<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 March 15<sup>th</sup>, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the March 15<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	866
Pending	50
Deny	1
TOTAL	917

## **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the March 15<sup>th</sup>, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the March 15<sup>th</sup>, 2023 meeting as recommended by staff.

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

Approve	36
Deny	0
Pending	5
TOTAL	41

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

Ms. Banks presented and discussed four (4) tax sale cancellation in One (1) Caddo Parish due to one being erroneously sold, Two (2) in Bossier Parish due to being erroneously sold, and One (1) Ouachita Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellation submitted for the February 15, 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 v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-006 (Rescheduled)**

**Appeal of 217 South Rendon v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-011 (Withdrawn)**

**Appeal of Sand A. Fradella v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-011**

The Taxpayer, Sand Fradella, was not present. However, the Taxpayer sent an email stating that she is in agreement with the value set by the LTC Staff appraisal.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$316,700 \$49,700 for the Land and \$267,000 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. Matheu's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$229,000. (\$49,700 for the Land and \$179,300 for the Improvements).

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

**Dual Appeal of Assessor Erroll G. Williams v. Roux Properties, LLC and Orleans Parish Board of Review, Docket No. 22-22172-013 and Roux Properties, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-032 (Withdrawn)**

**Appeal of 2726 Coliseum Street, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22174-001**

The Taxpayer Representative, Ryan Gonski, presented on behalf of the Taxpayer. Mr. Gonski is requesting that the value of the subject property to be set at \$734,200 (\$163,200 for the Land and \$571,000 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 value of \$950,000, \$163,200 for the Land and \$786,800 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. Bolton's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at \$835,000 (\$163,200 for the Land and \$671,800 for the Improvements).

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

**Appeal of 3337 Magazine Street, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-011**

Chairman Chehardy moved that Docket No. 22-22176-011 be continued.

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

**Appeal of Narinder Gupta Retirement, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-012 (Withdrawn)**

**Appeal of Narinder Gupta Retirement, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-014 (Withdrawn)**

**Appeal of Suman Gupta Retirement, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-015 (Settled)**

**Appeal of John Bossier, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-021**

The Taxpayer, John Bossier, presented on behalf of himself. Mr. Bossier is requesting that the value of the subject property to be set at \$81,000 (\$80,400 for the Land and \$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 \$331,900 \$80,400 for the Land and \$251,500 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. Gillespie's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at \$81,000 (\$80,400 for the Land and \$600 for the Improvements).

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

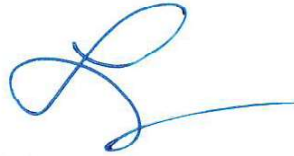
**CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION**

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

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

**Adjournment**

The meeting was adjourned at 10:52 a.m.



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Lawrence E. Chehardy, Chairman  
District 1



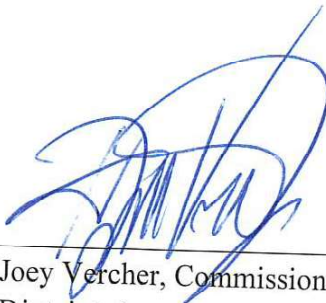
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Sandra Potier, Commission Member  
District 2




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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