

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing
Wednesday, April 3, 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

OTHERS PRESENT

David Mejia- New Orleans Parish Assessor Office
Darren Mire- New Orleans Parish Assessor Office
Lisa Ross- New Orleans Parish Assessor Office
Gregory Miller- New Orleans Parish Assessor Office
John McGregor- Taxpayer
Eric Jaeger- Taxpayer
Michael DeRoche- Taxpayer
Charlton Camp- Taxpayer
A A Abdelghani- Taxpayer
Tharren Popliom- Taxpayer
Jeff Meckstroth- Taxpayer
Cornelia Swayze- 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 Guidry moved to approve the meeting minutes for the Wednesday, March 27, 2024, Open Meeting.

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 3, 2024 meeting.

Commissioner Guidry moved to approve the change orders submitted for the April 3, 2024, meeting as recommended by staff.

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

Approve	458
Pending	24
Deny	3
TOTAL	485

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the April 3, 2024, meeting.

Commissioner Romig moved to approve the prior pending change orders submitted for the March 27, 2024 meeting as recommended by staff.

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

Approve	22
Deny	0
Pending	26
TOTAL	48

APPEALS

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

REAL PROPERTY APPEALS

Appeal of John Richard McGregor v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-008

The Taxpayer, John R. McGregor presented on behalf of himself. Mr. McGregor is requesting that the value of the subject property to be set at his revised value of 1,090,000 (\$266,700 for the land and \$823,300 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at the LTC value of \$1,193,000 (\$266,700 for the land and \$926,300 for the improvements).

Necole Singley testified as to her appraised value of \$1,193,000 (\$266,700 for the land and \$926,300 for the improvements).

Commissioner Leone moved that the value of the subject property be set at \$1,193,000 (\$266,700 for the land and \$926,300 for the improvements).

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

Appeal of Eric E. Jaeger v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-011

The Taxpayer, Eric Jaeger presented on behalf of himself. Mr. Jaeger is requesting that the value of the subject property to be set at \$473,560 (\$134,400 for the Land and \$339,160 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$575,400 (\$134,400 for the Land and \$441,000 for the Improvements).

Necole Singley testified as to her appraised value of \$540,000. (\$134,400 for the Land and \$405,600 for the improvements).

Commissioner Romig moved that the value of the subject property be set at \$240,000 (\$30,900 for the Land and \$209,100 for the Improvements).

Yeas
Mr. Roussel
Mr. Leone
Mr. Romig
Mr. Guidry

Nays
Mr. Frazier

Motion carried

Appeal of Michael S. DeRoche v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-183

The Taxpayer, Michael S. DeRoche testified on behalf of himself. The Taxpayer requested that the value of the subject property to be set at \$335,000 (\$105,000 for the land and \$230,000 for the Improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at the LTC value of \$350,000 (\$135,000 for the land and \$215,000 for the Improvements).

Luke Brewer testified as to his appraised value of \$350,000 (\$135,000 for the land and \$215,000 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at \$350,000 (\$135,000 for the land and \$215,000 for the Improvements).

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

Appeal of Charlton Camp v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-058

The Taxpayer, Charlton Camp testified on behalf of himself. Mr. Camp stated that he is in agreeance with the LTC value of \$490,000 (\$183,000 for the land and \$307,000 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at the BOR value of \$530,400 (\$183,000 for the Land and \$347,400 for the improvements).

Luke Brewer testified as to his appraised value of \$490,000 (\$183,000 for the Land and \$307,000 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at \$530,400 (\$183,000 for the Land and \$347,400 for the improvements).

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

Appeal of A A Abdelghani v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22177-019

The Taxpayer, A A Abdelghani testified on behalf of himself. Mr. Abdelghani is requesting that the value of the subject property to be set at \$363,000 (\$115,000 for the Land and \$248,000 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$537,700 (\$115,200 for the Land and \$422,500 for the improvements).

Mark Gillespie testified as to his appraised value of \$390,000 (\$115,000 for the Land and \$274,800 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$440,200 (\$115,200 for the Land and \$325,000 for the Improvements).

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

Appeal of Tharren Poplion v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-128

The Taxpayer, Tharren Poplion testified on behalf of himself. Mr. Poplion is in agreeance with the LTC value of \$354,000 (\$148,500 for the land and \$205,500 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$430,600 (\$148,000 for the Land and \$282,100 for the improvements).

Necole Singley testified as to her appraised value of \$354,000 (\$148,500 for the land and \$205,500 for the improvements).

Commissioner Romig moved that the value of the subject property be set at \$378,000 (\$148,500 for the Land and \$229,500 for the improvements).

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

Appeal of Jeff Meckstroth v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22177-024

The Taxpayer, Jeff Meckstroth testified on behalf of himself. Mr. Meckstroth is requesting that the value of the subject property to be set at \$305,000 (\$100,000 for the Land and \$205,000 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$621,000 (\$258,900 for the Land and \$362,100 for the improvements).

Mark Gillespie testified as to his appraised value of \$350,000 (\$185,000 for the Land and \$165,000 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$621, (\$258,900 for the Land and \$362,100 for the improvements).

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

Appeal of S W P INC. v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-083

The Taxpayer, Cornelia Swayze testified on behalf of herself. Ms. Swayze is requesting that the value of the subject property to be set at \$227,650 (\$73,800 for the Land and \$153,850 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$332,000 (\$172,200 for the Land and \$159,800 for the improvements).

Necole Singley testified as to her appraised value of \$299,000 (\$196,800 for the Land and \$102,200 for the Improvements).

Commissioner Frazier moved that the value of the subject property be set at the LTC value of \$299,000 (\$172,200 for the Land and \$102,200 for the Improvements).

Yeas
Mr. Roussel
Mr. Frazier
Ms. Leone

Nays
Mr. Guidry
Mr. Romig

Motion carried

Appeal of Lawrence Blackwell v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-257

The Taxpayer Representative, Dean Gilbert testified on behalf of the taxpayer. Mr. Gilbert is requesting that the value of the subject property to be set at \$127,400 (\$42,400 for the Land and \$85,000 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$140,000 (\$42,400 for the Land and \$97,600 for the improvements).

Necole Singley testified as to her appraised value of \$136,000 (\$42,400 for the Land and \$93,600 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at the LTC value of \$136,000 (\$42,400 for the Land and \$93,600 for the Improvements).

Appeal of Donna P Costanza v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-052

The Taxpayer, Donna Costanza was not present. Ms. Costanza is requesting that the value of the subject property to be set at \$330,000 (\$132,000 for the Land and \$198,000 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$330,000 (\$132,000 for the Land and \$198,000 for the improvements).

Luke Brewer testified as to his appraised value of \$345,000 (\$132,000 for the Land and \$213,000 for the Improvements).

Commissioner Guidry moved that the value of the subject property be set \$330,000 (\$132,000 for the Land and \$198,000 for the improvements).

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

Appeal of Jofish Properties v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-003

The Taxpayer, Joseph Thomas was not present. Mr. Thomas is requesting that the value of the subject property to be set at \$115,000 (\$9,900 for the Land and \$105,100 for the improvements).

David Mejia testified for the Assessor's office. Mr. Mejia requested that the value of the subject property be set at \$132,600 (\$14,900 for the Land and \$117,700 for the improvements).

Mark Gillespie testified as to his appraised value of \$130,000 (\$14,900 for the Land and \$115,100 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at the LTC value of \$130,000 (\$14,900 for the Land and \$115,100 for the Improvements).

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

Appeal of Raachard J Bolling v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-079 (Settled)

CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

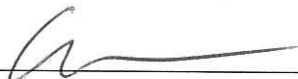
There being no objection to the motion, the motion is adopted.

Adjournment

The meeting was adjourned at 11:46 a.m.



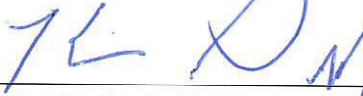
Craig Roussel, Chairman
District 2



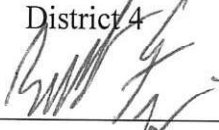
Allen Leone, Commission Member
District 1



Greg Romig, Commission Member
District 3



Kevin Guidry, Commission Member
District 4



Brett Frazier, Commission Member
District 5