

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing
Wednesday, March 27, 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
Mike Allen- TC Assistant Director

OTHERS PRESENT

David Mejia- New Orleans Parish Assessor Office
Lisa Ross- New Orleans Parish Assessor Office
Gregory Miller- New Orleans Parish Assessor Office
Russell Almaraz- New Orleans Parish Assessor Office
Michelle Guidry
Victor Caronna- Taxpayer
Christopher Jablonowski- Taxpayer
Eneida Younis- 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

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

Commissioner Leone moved to approve the tax sale cancellations submitted for the March 27, 2024 meeting as recommended by staff.

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

APPEALS

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

REAL PROPERTY APPEALS

Appeal of Victor J Caronna v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-016

The Taxpayer, Victor J Caronna presented on behalf of himself. Mr. Caronna is requesting that the value of the subject property to be set at the LTC value of \$73,000 for the Land.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$115,200 for the Land.

Mark Gillespie testified as to his appraised value of \$73,700 for the Land.

Commissioner Leone moved that the value of the subject property be set at \$73,700 for the Land.

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

Appeal of Christopher Jablonowski v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-101

The Taxpayer, Christopher Jablonowski presented on behalf of himself. Mr. Jablonowski is requesting that the value of the subject property to be set at \$240,000 (\$30,900 for the Land and \$209,100 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$329,600 (\$39,700 for the Land and \$289,900 for the Improvements).

Mark Gillespie testified as to his appraised value of \$200,000. (\$39,700 for the Land and \$160,300 for the improvements).

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

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

Appeal of Eneida L Younis v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22177-010

The Taxpayer, Eneida L Younis testified on behalf of himself. The Taxpayer requested that the value of the subject property to be set at \$306,000 (\$100,000 for the land and \$206,000 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$393,500 (\$96,000 for the land and \$297,500 for the Improvements).

Mark Gillespie testified as to his appraised value of \$340,000 (\$96,000 for the land and \$244,000 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$340,000 (\$96,000 for the land and \$244,000 for the Improvements.)

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

Appeal of Russell J Wilcox v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-025

The Taxpayer, Russell J Wilcox was not present. Mr. Wilcox is requesting that the value of the subject property to be set at \$275,000 (\$67,000 for the Land and \$208,000 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$351,700 (\$83,700 for the Land and \$268,000 for the improvements).

Luke Brewer testified as to his appraised value of \$300,000 (\$83,700 for the Land and \$216,300 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$351,700 (\$83,700 for the Land and \$268,000 for the Improvements).

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

Appeal of Timothy Biven v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-040

The Taxpayer, Timothy Biven was not present. Mr. Biven is requesting that the value of the subject property to be set at \$790,000 (\$262,500 for the Land and \$527,500 for the improvements). Taxpayer emailed stating that he accepts the LTC Value.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$901,000 (\$262,500 for the Land and \$638,500 for the improvements).

Luke Brewer testified as to her appraised value of \$790,000 (\$262,500 for the Land and \$527,500 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$790,000 (\$262,500 for the Land and \$527,500 for the Improvements).

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

Appeal of Epifanio Livaccari v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-240

The Taxpayer, Epifanio Livaccari was not present. Mr. Livaccari is requesting that the value of the subject property to be set at \$215,000 (\$85,000 for the Land and \$130,000 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$356,000 (\$108,000 for the Land and \$248,000 for the improvements).

Mark Gillespie testified as to her appraised value of \$302,500 (\$115,200 for the Land and \$187,300 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at \$302,500 (\$115,200 for the Land and \$187,300 for the improvements).

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

Appeal of Gayle Livaccari v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-254

The Taxpayer, Gayle Livacarrri was not present. Mr. Livacarrri is requesting that the value of the subject property to be set at \$250,000 (\$50,000 for the Land and \$200,000 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$409,900 (\$128,300 for the Land and \$281,600 for the improvements).

Mark Gillespie testified as to her appraised value of \$300,000 (\$128,300 for the Land and \$171,700 for the Improvements).

Commissioner Frazier moved that the value of the subject property be set at \$300,000 (\$128,300 for the Land and \$171,700 for the improvements).

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

Appeal of Dwuan Hammond v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-105

The Taxpayer, Dwuan Hammond was not present. Mr. Hammond is requesting that the value of the subject property to be set at \$245,100 (\$65,100 for the Land and \$180,000 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$316,000 (\$108,500 for the Land and \$207,500 for the improvements).

Danny Blanchard testified as to his appraised value of \$295,000 (\$108,500 for the Land and \$186,500 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$316,000 (\$108,500 for the Land and \$207,500 for the improvements).

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

Appeal of Appeal of 3313 Calhoun, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-103 (Settled)

Appeal of Patrick J Guise v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-135 (Settled)

Appeal of Edward J Lacoste v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-018 (Rescheduled)

Appeal of Howard Alvin Pike III v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-002 (Settled)

Dual Appeal: Appeal of Dwuan F Hammond v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-247 & Appeal of Assessor Erroll G. Williams and Orleans Parish Board of Review Docket No. 23-22176-229 (Withdrawn)

CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

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

Adjournment

The meeting was adjourned at 10:54 a.m.



Craig Roussel, Chairman
District 2



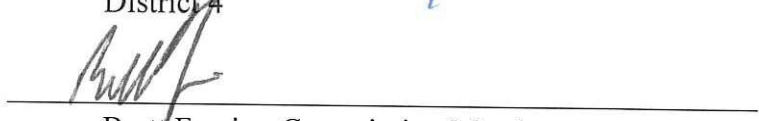
Allen Leone, Commission Member
District 1



Greg Romig, Commission Member
District 3



Kevin Guidry, Commission Member
District 4



Brett Frazier, Commission Member
District 5