

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, March 8<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  
Drew Hoffman – Special Counsel to the Commission  
Michael Matherne – Tax Commission Administrator  
Jeff Crosby – Tax Commission Director  
Mike Allen- Tax Commission Assistant Director  
Danny Blanchard – Commission Staff Appraiser (Virtual)  
Necole Singley – Commission Staff Appraiser (Virtual)

## **OTHERS PRESENT**

Russell Almaraz – Appraiser from Orleans Parish Assessor's Office  
Brett Sanborn- Taxpayer  
Jacob Tramotin- Taxpayer

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 1<sup>st</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 2<sup>nd</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 8<sup>th</sup>, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the March 8th, 2023, meeting as recommended by staff.

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

Approve	922
Pending	37
Deny	461
TOTAL	1420

**PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the March 8th, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the March 8th, 2023 meeting as recommended by staff.

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

Approve	43
Deny	0
Pending	4
TOTAL	47

**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 Kathryn M. McHugh v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22174-005**

The Taxpayer, Kathryn M. McHugh was not present. The Taxpayer did inform the Commission Staff that she was in agreement with the Staff Appraisal.

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz and the Taxpayer request that the value of the subject property be set at \$440,000, \$55,800 for the Land and \$384,200 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 Ms. Singley pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$440,000, (\$55, 800 for the Land and \$384,200 for the Improvements).

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

**Appeal of Brett Sanborn v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-003**

The Taxpayer, Brett Sanborn, representing himself stated that he is in agreement with the value set by the LTC Staff appraisal.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz and the Taxpayer request that the value of the subject property be set at \$227,000 \$69,000 for the Land and \$158,000 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 Ms. Singley pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at \$227,000 (\$69,000 for the Land and \$158,000 for the Improvements).

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

**Appeal of Jacob Tramontin v. Assessor Erroll G. Williams and Orleans Parish Board of Review,  
Docket No. 22-22176-005**

The Taxpayer, Jacob Tramontin, representing himself stated that he is in agreement with the value set by the LTC Staff appraisal.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz and the Taxpayer request that the value of the subject property be set at \$330,000 \$59,300 for the Land and \$270,700 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 Ms. Singley's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved to set the value of the subject property at \$330,000 (\$59,300 for the Land and \$270,700 for the Improvements).

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

**Appeal of Jacob Tramontin v. Assessor Erroll G. Williams and Orleans Parish Board of Review,  
Docket No. 22-22176-006**

The Taxpayer, Jacob Tramontin, representing himself stated that he is in agreement with the value set by the LTC Staff appraisal.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz and the Taxpayer request that the value of the subject property be set at \$910,000 \$126,000 for the Land and \$784,000 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 Ms. Singley's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at \$910,000 (\$126,000 for the Land and \$784,000 for the Improvements).

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

**Appeal of SUBU.2, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,  
Docket No. 22-22177-001**

The Taxpayer Representative, Robert Lott, was not present.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz request that the value of the subject property be set at \$1,898,000 \$198,100 for land and \$1,699,900 for improvements.

Mr. Blanchard testified as to his appraisal value of \$1,700,000.

The Commission accepted into the record the Taxpayer Representative's oral testimony and 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. Blanchard's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at \$1,700,000 (\$198,100 for the Land and \$1,501,900 for the Improvements).

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

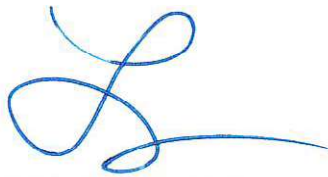
**CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE  
COMMISSION**

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

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

### **Adjournment**

The meeting was adjourned at 10:24 a.m.



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Lawrence E. Chehardy, Chairman  
District 1



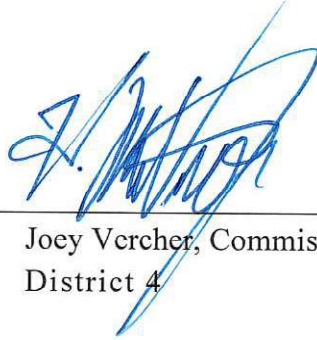
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Sandra Potier, Commission Member  
District 2



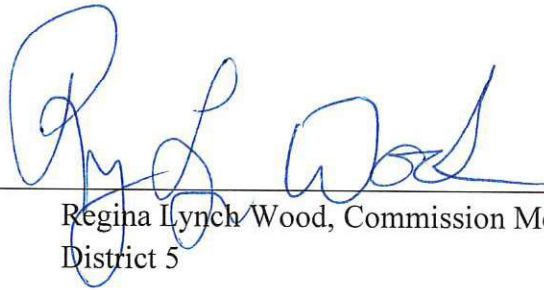
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Ben Jeffers, Commission Member  
District 3



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Joey Vercher, Commission Member  
District 4



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Regina Lynch Wood, Commission Member  
District 5