

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Thursday, November 5<sup>th</sup>, 2020 – AFTERNOON SESSION

1051 North 3<sup>rd</sup> Street, Suite 225  
Baton Rouge, Louisiana 70802

## **COMMISSION MEMBERS PRESENT\***

Lawrence Chehardy – Chairman  
Michael J. Waguespack – Vice Chairman  
Ben Jeffers – Commission Member  
Joey Vercher – Commission Member  
Regina Lynch Wood – Commission Member  
\*constituting a quorum

## **STAFF PRESENT**

Tanasha Malveaux – Administrative Program Specialist  
Robert Hoffman – Special Counsel to the Commission  
Michael Matherne – Tax Commission Administrator  
Jeff Crosby – Tax Commission Director  
Michael Allen – Tax Commission Assistant Director  
Patrick Matheu – Commission Staff Appraiser  
Bill McCampbell – Commission Staff Appraiser  
Markae Palmer – Commission Staff Appraiser  
George Wallace – Commission Staff Appraiser

## **OTHERS PRESENT**

Russell Almaraz – Appraiser from Orleans Parish Assessor's office  
Zella May – Taxpayer (Z Group)  
Leslie Sass, Jr. – Taxpayer  
Jimmie Thorns, Jr. – Taxpayer Representative (Esplanade Pharmacy, Inc.; Carondelet Condos, LLC)

Chairman Chehardy called the meeting to order at 12:33 p.m. and the roll was called.

## APPEALS

Chairman Chehardy asked all those who were to testify to come forward to be sworn in.

Robert Hoffmann swore in the witnesses.

### **Appeal of Leslie Sass, Jr. v. Orleans Parish Board of Review, Docket No. 19-22173-193**

The Taxpayer, Leslie Sass, Jr., testified on behalf of himself. Mr. Sass accepts the Louisiana Tax Commission's value of \$232,200.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$232,200.

The Orleans Parish Board of Review has determined the value of the subject property to be \$479,800.

Mr. McCampbell testified as to his appraisal value of \$232,200.

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

Commissioner Jeffers moved, seconded by Commissioner Wood, to set the value of the subject property at \$232,200 (\$57,200 for the Land and \$175,000 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

### **Appeal of Esplanade Pharmacy, Inc. v. Orleans Parish Board of Review, Docket No. 19-22172-198**

The Taxpayer Representative, Jimmie Thorns, Jr., testified on behalf of the Taxpayer, Esplanade Pharmacy, Inc. Mr. Thorns accepts the Louisiana Tax Commission's value of \$418,000.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$418,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$470,900.

Mr. Wallace testified as to his appraisal value of \$418,000.

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. Wallace's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved, seconded by Commissioner Jeffers, to set the value of the subject property at \$418,000 (\$51,520 for the Land and \$366,480 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Carondelet Condos, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22171-060**

The Taxpayer Representative, Jimmie Thorns, Jr., testified on behalf of the Taxpayer, Carondelet Condos, LLC. Mr. Thorns requests that the value be set at \$461,500.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$612,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$654,400.

Mr. Matheu testified as to his appraisal value of \$612,000.

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. Matheu's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Waguespack moved, seconded by Commissioner Vercher, to set the value of the subject property at \$525,000 (\$50,700 for the Land and \$474,300 for the Improvements); an increased cap rate was applied because the property is used as a bed and breakfast.

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Carondelet Condos, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22171-061**

The Taxpayer Representative, Jimmie Thorns, Jr., testified on behalf of the Taxpayer, Carondelet Condos, LLC. Mr. Thorns requests that the value be set at \$432,900 on the appeal form. Mr. Thorns will accept the Commission's value if an increased cap rate is applied.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$596,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$614,400.

Mr. Matheu testified as to his appraisal value of \$596,000.

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. Matheu's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Waguespack moved, seconded by Commissioner Jeffers, to set the value of the subject property at \$493,000 (\$61,000 for the Land and \$432,000 for the Improvements); an increased cap rate was applied because the property is used as a bed and breakfast.



<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Carondelet Condos, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22171-062**

The Taxpayer Representative, Jimmie Thorns, Jr., testified on behalf of the Taxpayer, Carondelet Condos, LLC. Mr. Thorns requests that the value be set at \$525,500 on the appeal form. Mr. Thorns will accept the Commission's value if an increased cap rate is applied.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$687,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$709,600.

Mr. Matheu testified as to his appraisal value of \$687,000.

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. Matheu's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Waguespack moved, seconded by Commissioner Jeffers, to set the value of the subject property at \$598,000 (\$50,000 for the Land and \$548,000 for the Improvements); an increased cap rate was applied because the property is used as a bed and breakfast.

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Carondelet Condos, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22171-063**

The Taxpayer Representative, Jimmie Thorns, Jr., testified on behalf of the Taxpayer, Carondelet Condos, LLC. Mr. Thorns requests that the value be set at \$461,500 on the appeal form. Mr. Thorns will accept the Commission's value if an increased cap rate is applied.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$525,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$654,400.

Mr. Matheu testified as to his appraisal value of \$525,000.

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. Matheu's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Waguespack moved, seconded by Commissioner Wood, to set the value of the subject property at \$525,000 (\$50,700 for the Land and \$474,300 for the Improvements); an increased cap rate was applied because the property is used as a bed and breakfast.

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Dwight McKenna (LMC-SMM Ventures, LLC) v. Orleans Parish Board of Review, Docket No. 19-22172-231**

The Taxpayer, Dwight McKenna (LMC-SMM Ventures, LLC), was not present. Mr. McKenna has requested a value of \$386,700 on the appeal form.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$440,600.

The Orleans Parish Board of Review has determined the value of the subject property to be \$692,200.

Mr. McCampbell testified as to his appraisal value of \$440,600.

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. McCampbell's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved, seconded by Commissioner Wood, to set the value of the subject property at \$440,600 (\$175,300 for the Land and \$265,300 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Henry W. Holzenthal v. Orleans Parish Board of Review,  
Docket No. 19-22177-010**

The Taxpayer, Henry W. Holzenthal, was not present. Mr. Holzenthal has requested a value of \$161,500 on the appeal form.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz requests that the Commission uphold the Board of Review's determination and set the value of the subject property at \$312,800.

The Orleans Parish Board of Review has determined the value of the subject property to be \$312,800.

Ms. Palmer testified as to her appraisal value of \$329,000.

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. Palmer's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved, seconded by Commissioner Jeffers, to uphold the Board of Review's determination and set the value of the subject property at \$312,800 (\$158,200 for the Land and \$154,600 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Melancon, Ackerman, & Casey, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22177-052**

The Taxpayer, Melancon, Ackerman, & Casey, LLC, was not present. The Taxpayer has requested a value of \$104,600 on the appeal form.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$180,300.

The Orleans Parish Board of Review has determined the value of the subject property to be \$250,100.

Ms. Palmer testified as to her appraisal value of \$180,300.

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 Ms. Palmer's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved, seconded by Commissioner Vercher, to set the value of the subject property at \$180,300 (\$21,600 for the Land and \$158,700 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	



Motion carried

**Appeal of Coast to Coast Holding NOLA, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22177-073**

The Taxpayer, Coast to Coast Holding NOLA, LLC, was not present. The Taxpayer has requested a value of \$148,040 on the appeal form but accepts the Louisiana Tax Commission's value of \$345,000.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$345,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$535,500.

Ms. Palmer testified as to her appraisal value of \$345,000.

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. Palmer's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved, seconded by Commissioner Jeffers, to set the value of the subject property at \$345,000 (\$16,900 for the Land and \$328,100 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of R O Properties, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22171-084**

The Taxpayer, R O Properties, LLC, was not present. The Taxpayer has requested a value of \$550,000 on the appeal form.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$673,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$698,200.

Mr. Matheu testified on behalf of Mr. Bennett as to his appraisal value of \$673,000.

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 oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved, seconded by Commissioner Wood, to set the value of the subject property at \$673,000 (\$354,200 for the Land and \$318,800 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Larry N. Dale v. Orleans Parish Board of Review,  
Docket No. 19-22172-010**

The Taxpayer, Larry N. Dale, was not present. Mr. Dale has requested a value of \$230,800 on the appeal form.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz states that the Assessor's office accepts the Louisiana Tax Commission's value of \$270,000.

The Orleans Parish Board of Review has determined the value of the subject property to be \$315,000.

Mr. McCampbell testified on behalf of Mr. Harrington as to his appraisal value of \$270,000.

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. McCampbell's oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved, seconded by Commissioner Vercher, to set the value of the subject property at \$270,000 (\$83,500 for the Land and \$186,500 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of 827 Carondelet, LLC v. Orleans Parish Board of Review,  
Docket No. 19-22171-188**

The Taxpayer, 827 Carondelet, LLC, was not present. The Taxpayer has requested a value of \$919,900 on the appeal form.

Russell Almaraz testified on behalf of the Assessor's Office. Mr. Almaraz requests that the Commission uphold the Board of Review's determination and set the value of the subject property at \$1,583,900.

The Orleans Parish Board of Review has determined the value of the subject property to be \$1,583,900.

Mr. Wallace testified as to his appraisal value of \$1,041,000.

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 oral testimony and pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved, seconded by Commissioner Wood, to set the value of the subject property at \$1,041,000 (\$919,900 for the Land and \$121,100 for the Improvements).

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Appeal of Avenue Musicians & Artists v. Orleans Parish Board of Review,  
Docket No. 19-22173-148    *Con't to 12/9***

**Appeal of Assessor Erroll G. Williams v. Orleans Parish Board of Review,  
Docket No. 19-22173-211 (Mark G. Belcher)    *Withdrawn***

**Appeal of Assessor Erroll G. Williams v. Orleans Parish Board of Review,  
Docket No. 19-22171-203 (Pompie McMillion)    *Withdrawn***

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

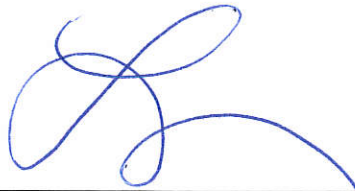
There being no further matters to come before the Commission, Commissioner Jeffers moved,  
seconded by Commissioner Vercher to adjourn.

<u>Yeas</u>	<u>Nay</u>
Mr. Jeffers	None
Ms. Wood	
Mr. Vercher	
Mr. Waguespack	
Mr. Chehardy	

Motion carried

**Adjournment**

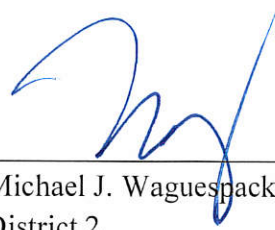
The meeting was adjourned at 1:37 p.m.



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Lawrence E. Chehardy, Chairman  
District 1





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Michael J. Waguespack, 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