

COMMONWEALTH OF KENTUCKY

Office of Claims and Appeals Board of Tax Appeals April 20, 2021 Meeting

MINUTES

The Board meeting was called to order on April 20, 2021, at approximately 1:00 pm, via video conference, having been duly posted on the website.

Voting board members present: Chair, Melinda Karns, Board members Lanola Parsons and Tony Colyer. Staff members present: Edith Halbleib, Executive Director of the Office of Claims and Appeals. Hearing Officers Eden Stephens and Jim Howard were also present.

BUSINESS

The minutes from the March 25, 2021 Meeting Minutes were approved and adopted.

1. The matters considered and heard at the meeting were:

- a. K19-S-124 and K19-S-125 Altec v. Jefferson County PVA – The Board voted to enter the recommended order from Hearing Officer Stephens recommending dismissal of the matter by the Board of Tax Appeals.
- b. K20-R-11 – The Board voted to enter a Show Cause Order.
- c. K20-S-075 and K20-S-086 Walgreens entities v. McCracken PVA - The Board voted to enter Joint Stipulation for the same valuations determined in 19-S-29 and 19-S-030 Walgreens entities v. McCracken PVA
- d. Hearing Officers Jim Howard and Eden Stephens discussed status of hearings and deliberations.

2. The Board approved agreed orders in the following cases:

- a. K20-R-003 Santander Bank NA v. Kentucky Transportation Cabinet, Commonwealth of Kentucky
- b. K20-S-025 Premark Packaging v. Kenton County PVA
- c. K20-S-070 Mavtar LLC v. Shelby County PVA
- d. K20-S-82 New Circle v. Fayette PVA
- e. K20-S-84 Rainmaker VII v. Fayette PVA
- f. K20-S-85 Rainmaker II v. Fayette PVA
- g. K20-S-87 SAT v. Fayette PVA
- h. K20-S-88 SAT v. Fayette PVA
- i. K20-S-146 Jefferson Anchor M LLC v. Jefferson PVA
- j. K20-S-147 Jefferson Anchor S LLC v. Jefferson PVA
- k. K20-S-150 Jefferson Mall CMBS LLC v. Jefferson PVA
- l. K20-S-151 Kentucky Cardinal v. Jefferson PVA LLC
- m. K20-S-152 Kentucky Cardinal v. Jefferson PVA LLC

- n. K20-S-159 Bluegrass Hospitality Investors LLC v. Jefferson PVA
- o. K20-S-164 Guari Hospitality Group LLC v. Jefferson PVA
- p. K20-S-178 Parkway Hospitality LLC v. Jefferson PVA
- q. K20-S-179 Prince Hospitality Inc v. Jefferson PVA
- r. K20-S-182 Third Door Hotel Group LLC v. Jefferson PVA

3. Director's Report – The Board filed the certification of record the Solomon Foundation v. McCracken PVA, and submitted documents for an open records request in Marathon v. Revenue. The records in the latter were comprised of approximately 11,000 pages, which needed to be redacted to remove personal information. The Board entered 12 agreed orders settling 126 property valuations.

4. Upon review of the Director's report on nine status reports filed by April 15, 2021, the Board voted to set hearing dates, according to the list below:

20-S-141 Broadstone KKD Portfolio LLC v. JEFFERSON
9/30/2021 1:30 Jim Howard managing

20-S-142 Cric Kentucky HQ LLC v. JEFFERSON
9/30/21 1:30 Jim Howard managing

20-S-153 OMNI Louisville LLC v. JEFFERSON
9/30/2021 1:30 Jim Howard managing

20-S-167 DB MASH LLC v. JEFFERSON
9/30/2021 8:30 Eden Stephens managing

20-S-221 JPMorgan Chase Bank, N.A. v. JEFFERSON
9/30/2021 8:30 Eden Stephens managing

20-S-222 JPMorgan Chase Bank, N.A. v. JEFFERSON
9/30/2021 8:30 Eden Stephens managing

20-S-223 JPMorgan Chase Bank, N.A. v. JEFFERSON
9/30/2021 8:30 Eden Stephens managing

20-S-224 Power Encore LLC v. JEFFERSON
9/30/2021 1:30 Jim Howard managing

20-S-230 DB MASH LLC v. JEFFERSON
9/30/2021 8:30 Eden Stephens managing

5. A current calendar is attached below. **The next Board meeting is Wednesday, May 26, 2021 at 8:30 a.m.**

<https://us02web.zoom.us/j/86313081195?pwd=SkhPMEdhZ0s0V1p6U1RxcWR6ZTcwUT09>

Password: 345.

Case	Tax Payer Name and Address	County or Revenue or Transportation	Hearing Date	Time	Hearing officer
19-S-17	LOWES	SCOTT	6/2/2021	9:30 AM	Eden Stephens
20-S-164	Guari Hospitality Group LLC 1221 Kentucky Mills Dr., Louisville, KY 40299	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding
20-S-175	Mavtar LLC 1760 Plantside Dr., Louisville, KY 40299	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding
20-S-176	Mavtar LLC 1770 Plantside Dr., Louisville, KY 40299	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding
20-S-177	Mavtar LLC 1780 Plantside Dr., Louisville, KY 40299	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding
20-S-178	Parkway Hospitality LLC	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding

	12301 Alliant Ct., Louisville, KY 40299				
20-S-179	Prince Hospitality, Inc. 1501 Alliant Ave., Louisville, KY 40299	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding
20-S-182	Third Door Hotel Group 4125 Preston Hwy, Louisville, KY 40213	JEFFERSON	6/17/2021	8:30 AM	Eden Stephens presiding
20-S-168	Lowe's	JEFFERSON	7/14/2021	10:00 AM	Jim Howard
20-S-169	Lowe's	JEFFERSON	7/14/2021	10:00 AM	Jim Howard
20-S-170	Lowe's	JEFFERSON	7/14/2021	10:00 AM	Jim Howard
20-S-036	Lowe's	MONTGOMERY	6/23/2021	1:00 PM	Jim Howard to preside
20-S-037	Lowe's	PERRY	6/23/2021	3:00 PM	Jim Howard to preside
20-S-034	Lowe's	MCCRACKEN	6/30/2021	10:00 AM	Jim Howard
20-S-075	CF Net Lease Portfolio II DST c/o	MCCRACKEN	8/4/2021	9:30 AM	Eden Stephens

	Walgreen Co. 521 Lone Oak Road, Paducah, KY 42003				
19-S-21-25	Walgreen entities	FAYETTE	7/21/2021	8:00 AM	Eden Stephens presiding
20-S-076	Crossroads Associates c/o Walgreen Co. 101 E Reynolds, Lexington, KY 40517	FAYETTE	7/28/2021	8:30 AM	Eden Stephens presiding
20-S-077	Dennis Anderson Inv 110, LLC c/o Walgreen Co. 110 Towne Center Dr., Lexington, KY 40511	FAYETTE	7/28/2021	8:30 AM	Eden Stephens presiding
20-S-081	Man O War Development LLC #4 c/o Walgreen Co. 3001 Pink Pigeon Pkwy, Lexington, KY 40509	FAYETTE	7/28/2021	8:30 AM	Eden Stephens presiding
20-S-083	Passpe LLC c/o Walgreen Co.	FAYETTE	7/28/2021	8:30 AM	Eden Stephens presiding

	2209 Richmond Rd, Lexington, KY 40502				
20-S-089	Tetrick	FAYETTE	7/28/2021	8:30 AM	Eden Stephens presiding
19-S-29-30	Walgreen entities	MCCRACKEN	8/4/2021	8:30 AM	Eden Stephens
20-R-005	Ralcorp Frozen Bakery Products, INC./ Conagra Food	Revenue	8/25/2021	8:30 AM	Eden Stephens presiding
20-S-094,	Grand Lodge of Kentucky Free and Accepted Masons	KENTON	8/25/2021	1:00 PM	Jim Howard to review Motion to intervene & preside
20-R-008	ROUTT ESTATE	REVENUE	9/29/2021	9:00 AM	Eden Stephens presiding
21-R-001	HALE, INC.	REVENUE	11/17/2021	8:30 AM	Jim Howard presiding
20-S-141	Broadstone KKD Portfolio LLC 3000 Bardstown Road, Louisville, KY 40205	JEFFERSON	9/30/2021	1:30	Jim Howard managing

20-S-142	Cric Kentucky HQ LLC 2600 James Thorton Way, Louisville, KY 40245	JEFFERSON	9/30/2021	1:30	Jim Howard managing
20-S-153	OMNI Louisville LLC 400 S. 2nd Street, Louisville, KY 40202	JEFFERSON	9/30/2021	1:30	Jim Howard managing
20-S-167	DB MASH LLC	JEFFERSON	9/30/2021	8:30	Eden Stephens managing
20-S-221	JPMorgan Chase Bank, N.A. 3600 Bardstown Rd., Louisville, KY 40218	JEFFERSON	9/30/2021	8:30	Eden Stephens managing
20-S-222	JPMorgan Chase Bank, N.A. 3600 Bardstown Rd., Louisville, KY 40218	JEFFERSON	9/30/2021	8:30	Eden Stephens managing

20-S-223	JPMorgan Chase Bank, N.A. 3920 Summit Plaza Dr., Louisville, KY 40241	JEFFERSON	9/30/2021	8:30	Eden Stephens managing
20-S-224	Power Encore LLC 555 S. 4th St., Louisville, KY 40202	JEFFERSON	9/30/2021	1:30	Jim Howard managing
20-S-230	DB MASH LLC	JEFFERSON	9/30/2021	8:30	Eden Stephens managing