

COMMONWEALTH OF KENTUCKY
Office of Claims and Appeals
Board of Tax Appeals
December 9, 2020 Meeting

MINUTES

Board Members Melinda Karns, Lanola Parsons, and Tony Colyer were present.

BUSINESS

The Board meeting was called to order on December 9, 2020, at approximately 10:30, 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. The minutes from the November 18, 2020 Meeting Minutes were approved and adopted, with a revision to the January meeting dates.

Edith Halbleib updated the Board on progress related to transition to the new organization, and reviewed procedures related to hearing officer assignments. Hearing Officer Eden Stephens updated the Board on issues she had been assigned.

The board reviewed scheduled 2021 full board hearing dates. A current calendar is attached as item A. The pending motions were discussed with specific decisions to issue orders on those respective cases or hold for further discussion. Further deliberations on *ASCI v. Department of Revenue, 19-R-005* and *Kentucky Lien Holdings v. Fayette County PVA, 20-R-002*, were continued on December 11, 2020. Tables of those orders are below.

The Board entered a show cause order for the following cases.

Jamieson Construction Company, Inc.	Dept. of Revenue	K20-R-010
James Roy and Carolyn Ely	Whitley Co. PVA	K20-S-003
Doris Simpson	Pulaski Co. PVA	K20-S-229

The Board ordered the parties to file a status report in the following cases:

Case	Tax Payer Name and Address	County	Column1	Status report	Date	Hearing set?	Time	Taxpayer Attorney Info	PVA Attorney Info
20-S-139	GPH Louisville Camelot LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-140	GPH Louisville Mt. Holly LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-141	Broadstone KKD Portfolio LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-142	Cric Kentucky HQ LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-145	Jamestown CRA B1 LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-144	Jamestown CRA B1 LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-146	Jefferson Anchor M LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-147	Jefferson Anchor S LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-151	Kentucky Cardinal LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-152	Kentucky Cardinal LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-153	OMNI Louisville LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-158	ARC Hospitality Portfolio II	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-171	LSREF3 AH Chicago LLC n/k/a	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-150	Jefferson Mall CMBS LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Michele M. Whittington	Natalie Johnson/Jeff Derouen
20-S-167	DB MASH LLC	JEFFERSON		Status report	1/20/21	Board will hear at status	1:00 PM	Natalie Johnson	Michele M. Whittington
20-S-230	DB MASH LLC	JEFFERSON		Noted at hearing	1/20/21	Board will hear at status	1:00 PM	Natalie Johnson	Michele M. Whittington
20-S-154	220 Main Street Fee LLC	JEFFERSON		Status report	1/25/21	Board will hear at status	1:00 PM	Mark A. Loyd	Jeff Derouen
20-S-155	220 Main Street Fee LLC	JEFFERSON		Status report	1/25/21	Board will hear at status	1:00 PM	Mark A. Loyd	Jeff Derouen
20-S-156	220 Main Street Fee LLC	JEFFERSON		Status report	1/25/21	Board will hear at status	1:00 PM	Mark A. Loyd	Jeff Derouen
20-S-159	Bluegrass Hospitality	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-164	Guari Hospitality Group LLC	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-175	Mavtar LLC	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-176	Mavtar LLC	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-177	Mavtar LLC	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-178	Parkway Hospitality LLC	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-179	Prince Hospitality, Inc.	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-182	Third Door Hotel Group	JEFFERSON		Status report	1/25/21	4/20/ 21 and 4	1:00 PM	Bailey Roese	Jeff Derouen
20-S-190	Rivertown Place LLC	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-191	Rivertown Place LLC	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-192	Rivertown Place	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-193	Rivertown Place LLC	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-194	Rivertown Place LLC	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-195	Rivertown Place LLC	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-196	Watterson Lakeview	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Joshua F. DeBra	Natalie Johnson/Jeff Derouen
20-S-224	Power Encore LLC	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Mark F. Sommer	Natalie Johnson/Jeff Derouen
20-S-223	JPMorgan Chase Bank, N.A.	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Mark F. Sommer	Natalie Johnson/Jeff Derouen
20-S-222	JPMorgan Chase Bank, N.A.	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Mark F. Sommer	Natalie Johnson/Jeff Derouen
20-S-221	JPMorgan Chase Bank, N.A.	JEFFERSON		Status report.	1/25/21	Board will hear at status	1:30 PM	Mark F. Sommer	Natalie Johnson/Jeff Derouen

The Board ordered the following cases held in abeyance, pending resolution of evidentiary hearing on 2-24-2021. The Board also held in abeyance, on December 11, 2020, at the evidentiary hearing, 20-S-73, AQ v. Jefferson PVA and 20-S-74, Churchill v. Jefferson PVA.

Case	Tax Payer Name and Address	Count	Abeyance reason
20-S-157	Walgreen Co. (Kaufman)	JEFFERSON	Until February final hearing in 2019 cases
20-S-160	Broadbrook LLC c/o Walgreen Co. (69)	JEFFERSON	Until February final hearing in 2019 cases
20-S-161	Broadbrook LLC c/o Walgreen Co. (70)	JEFFERSON	Until February final hearing in 2019 cases
20-S-162	Broadbrook LLC c/o Walgreen Co. (71)	JEFFERSON	Until February final hearing in 2019 cases
20-S-163	East West Communications Corp. c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-165	Hogan Real Estate LLC V c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-166	Hogan Real Estate LLC VI c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-172	L WAGLVKY 1 LLC c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-173	L WAGLVKY 2 LLC c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-174	LWAGLVKY 3 LLC c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-180	Realty Income Properties 31 LLC c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-181	Teachers' Retirement System of KY c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-183	Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-184	Waltrust Properties Inc. c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-185	Watterson Pointe LLC c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-186	WG DIST 3 c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-187	WG DST 3 c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases
20-S-188	WG DST 3 c/o Walgreen Co.	JEFFERSON	Until February final hearing in 2019 cases

The Board approved agreed orders in:

Case	Appellant	Appellee
20-R-001	Pepper Mail Services, Inc.	Revenue
20-S-189	Lampton Securities	Jefferson PVA
20-S-148	Jefferson PVA	HHO Spring River LLC
20-S-028	GCG Ashland	Boyd PVA

The Board scheduled evidentiary hearings in:

Case	Taxpayer	County	Date	Date Concludes	Time	Attorney Info	County Attorney Info
20-S-040-056, 069 & 138	AUGUST PROPERTIES	MERCER	1/28/21		8:30 AM	Noel Mark Botts	Ted Dean
Multiple	STATUS CONFERENCES	JEFFERSON	1/28/21		1:00 PM	Multiple	Natalie Johnson/Jeff Derouen
Multiple	STATUS CONFERENCES	JEFFERSON	1/28/21		1:30 PM	Multiple	Natalie Johnson/Jeff Derouen
K19-S-088 through 19-S-103 and 19-S-207-210	LWAGLVKY I LLC	JEFFERSON	2/24/21	2/26/21	8:30 AM	Mark Loyd	Natalie Johnson/Jeff Derouen
20-S-143	Herbert E. Miller Jr.	JEFFERSON	3/10/21		9:00 AM	Michael D. Risley	Natalie Johnson/Jeff Derouen
20-S-154	220 Main Street Fee	JEFFERSON	4/20/21	4/21/21	8:30 AM	Mark A. Loyd	Jeff Derouen
20-S-155	220 Main Street Fee	JEFFERSON	4/20/21	4/21/21	8:30 AM	Mark A. Loyd	Jeff Derouen
20-S-156	220 Main Street Fee	JEFFERSON	4/20/21	4/21/21	8:30 AM	Mark A. Loyd	Jeff Derouen
20-S-159	Bluegrass Hospitality	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-164	Guari Hospitality	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-175	Mavtar LLC	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-176	Mavtar LLC	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-177	Mavtar LLC	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-178	Parkway Hospitality	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-179	Prince Hospitality,	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-182	Third Door Hotel Group	JEFFERSON	4/20/21	4/21/21	8:30 AM	Bailey Roesse	Jeff Derouen
20-S-082	New Circle LLC	FAYETTE	5/25/21	5/27/21	1:00; 8:00	Bailey Roesse/Mark Lloyd	Steven Stadler
20-S-084	Rainmaker Holdings	FAYETTE	5/25/21	5/27/21	1:00; 8:00	Bailey Roesse/Mark Lloyd	Steven Stadler
20-S-085	Rainmaker Holdings II	FAYETTE	5/25/21	5/27/21	1:00; 8:00	Bailey Roesse/Mark Lloyd	Steven Stadler
20-S-087	SAT LLC	FAYETTE	5/25/21	5/27/22	1:00; 8:00	Bailey Roesse/Mark Lloyd	Steven Stadler
20-S-088	SAT LLC	FAYETTE	5/25/21	5/27/21	1:00; 8:00	Bailey Roesse/Mark Lloyd	Steven Stadler
20-S-168	Lowe's	JEFFERSON	6/22/21		8:30 AM	Matthew McCubbins	Natalie Johnson/Jeff Derouen
20-S-169	Lowe's	JEFFERSON	6/22/21		8:30 AM	Matthew McCubbins	Natalie Johnson/Jeff Derouen
20-S-170	Lowe's	JEFFERSON	6/22/21		8:30 AM	Matthew McCubbins	Natalie Johnson/Jeff Derouen
20-R-008	ROUTT ESTATE	REVENUE	6/23/21		9:30 AM	Hon. Katherine P. Langan	D Nicole Sergent Bethany Atkins Rice
20-S-036	Lowe's	MONTGOMERY	6/23/21		1:00 PM	Matthew McCubbins	No record of appearance-tentative date
20-S-037	Lowe's	PERRY	6/23/21		3:00 PM	Matthew McCubbins	No record of appearance-tentative date
20-S-035	Lowe's	FAYETTE	6/24/21		8:30 AM	Matthew McCubbins	Steven Stadler/ Richard Vimont
K20-S-032	Lowe's	FAYETTE	6/24/21		8:30 AM	Matthew McCubbins	Steven Stadler/ Richard Vimont
20-S-034	Lowe's	MCCRACKEN	6/24/21		1:00 PM	Matthew McCubbins	Denton/Cody Walls
19-S-21-25	Walgreen entities	FAYETTE	7/21/21	7/23/21	8:00 AM	Mark Lloyd	Steven Stadler
19-R-005	RALCORP	REVENUE	8/25/21		10:00 AM	Michele M. Whittington	B. Leigh Powers Richard
20-S-094 (consolidated through 137)	Jeanette White Grand Lodge / DBL	KENTON	8/25/21		1:00 PM	Justin Knappick	Drew Harris
20-S-078	HOSP LEXKY GG LLC	FAYETTE	8/26/21		8:30 AM	Michele M. Whittington	Steven Stadler
20-S-079	HOSP LEXKY GG LLC	FAYETTE	8/26/21		8:30 AM	Michele M. Whittington	Steven Stadler
20-S-080	HOSP LEXKY GG LLC	FAYETTE	8/26/21		8:30 AM	Michele M. Whittington	Steven Stadler

The Board ordered joint status reports due February 22, 2021, with conferences before a hearing officer, in the following cases:

Case	Tax Payer Name and Address	County	Order
20-S-030	Unifirst Corporation 2801 Unifirst Drive,	DAVIESS	and appraisal exchange, due February 22, to hearing officer for recommendation to board.
20-S-025	Premark Packaging LLC, n/k/a Signode Ind Group LLC	KENTON	Joint status report as to settlement progress and appraisal exchange, due February 22, to hearing officer for recommendation to board.
20-S-023	Action Boulevard Realty LLC	BOONE	Status report February 22. To hearing officer.

The Board assigned a hearing officer to conduct the preliminary and evidentiary hearings, in the following, upon the agreement of the parties.

Case	Taxpayer	PVA	Hearing Officer	Taxpayer Counsel	PVA COUNSEL
20-S-093	120 Life Care Way c/o	NELSON	Jim Howard	Mark A. Loyd	Matthew Hite
19-S-29-30	Walgreen entities	MCCRACKEN	Eden Stephens	Mark Lloyd	Cody Walls, County
19-S-17	LOWES	SCOTT	Eden Stephens	Matthew R. McCull	Rand Marshall
20-S-033	Lowe's Home Centers,	HENDERSON	Eden Stephens	Matthew R. McCull	Steve Gold
20-S-091	CTA Acoustics, Inc.	KNOX	Jim Howard	Howard O. Mann	Gilbert Holland
20-S-038	1033 N HWY 11, Manche	CLAY	Jim Howard	Mark A. Loyd	Paul Durham, Mariah Aubrey
20-S-070	MAVTAR Hotel LLC	SHELBY	Eden Stephens	Mark Loyd	Hart Megibben
20-S-031	Lowe's	SCOTT	Eden Stephens	Matthew R. McCull	Rand Marshall

The Board adjourned the meeting.

Item A

Board of Tax Appeals Calendar, as of January 20, 2021

Summary Agenda for the next meetings		
1/28/2021	Evidentiary Hearings	8:30
	Status Hearings	1:00
	Status Hearings	1:30
1/29/2021	Motion hearings	9:00
	Agreed orders and status hearings	10:00
	Status Hearing - Set hearing date	10:30
	Board meeting	10:30

Upcoming Meetings	
2/24/2021	Evidentiary Hearings
2/24/2021	Board meeting
2/25/2021	Evidentiary Hearings
2/26/2021	Evidentiary Hearings
3/10/2021	Evidentiary Hearings
3/11/2021	Open
3/24/2021	Board meeting
3/24/2021	Evidentiary Hearings
3/25/2021	Open
4/20/2021	Evidentiary Hearings
4/21/2021	Evidentiary Hearings
4/21/2021	Board meeting
5/25/2021	Evidentiary Hearings
5/26/2021	Evidentiary Hearings
5/26/2021	Board meeting
5/27/2021	Evidentiary Hearings
6/22/2021	Evidentiary Hearings
6/23/2021	Evidentiary Hearings
6/23/2021	Board meeting
6/24/2021	Evidentiary Hearings
7/21/2021	Evidentiary Hearings
7/21/2021	Board meeting
7/22/2021	Evidentiary Hearings
8/25/2021	Evidentiary Hearings
8/25/2021	Board meeting
8/26/2021	Evidentiary Hearings

