



**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

## **PUBLIC PROTECTION CABINET**

**Kentucky Office of Claims and  
Appeals**

**Board of Tax Appeals**  
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**Ray A. Perry**  
SECRETARY

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**Allyson Taylor**  
EXECUTIVE DIRECTOR

### **BUSINESS**

The Board meeting was called to order on June 25, 2025, at approximately 8:35 am, via video conference, having been duly posted on the website.

Voting Board members present: Chair, Frederick Higdon and Board members Tony Colyer and Lindy Karns. Staff members present: Executive Director John Hardesty, Staff Attorneys Linda Horsman and Shelby Bevins-Sullivan, Clerk Anne Duvall and Intern Alexandria Honaker.

The minutes from the May 21, 2025, meeting were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried. Executive Director John Hardesty presented the Director's Report at the meeting.

1. The Board approved agreed orders, recommended orders to dismiss, and voluntary withdrawals on the following cases. Motion to dispense orders as set forth in agenda items 4. a.-b. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - a. K24-S-014 Lowe's Home Centers, LLC v. Rowan Co. PVA
  - b. K24-S-086-087 Fenwick Apartment Associations, LP v. Jefferson Co. PVA
  - c. K24-S-136 John C. Speagle v. Jefferson Co. PVA
  - d. K24-S-016 Matt Ziegler v. Kenton Co. PVA
  - e. K25-S-002 Condor Properties, LLC v. Boyd Co. Clerk
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:47 am to move into Executive Session, pursuant to KRS 61.815 and KRS 61.810 (1) (c) and (j) to discuss proposed or pending litigation and deliberate on individual adjudications in K24-R-012 Cook Transportation, LLC v. Revenue; K24-S-030 Guardian Savings Bank, FSB v. Kenton Co. PVA; and K25-S-001 Exeter 3524 Preston, LLC v. Bullitt Co. PVA. Having all in favor, the motion carried. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:00 am. Having all in favor, the motion carried.
3. After coming out of Executive Session, the matters considered and heard at the meeting were:
  - a. K24-R-012 Cook Transportation, LLC v. Revenue – Motion to issue Dismissal Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

- b. K24-S-030 Guardian Savings Bank, FSB v. Kenton Co. PVA – Motion to approve Recommended Order of Dismissal by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - c. K25-S-001 Exeter 3524 Preston, LLC v. Bullitt Co. PVA – Motion for entry of Order Granting Pro Hac Vice made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
- 4. The Board confirmed that the next meeting will be held at 10:00 am on Wednesday, July 23, 2025.
  - 5. Motion to adjourn at 9:05 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.