



PUBLIC PROTECTION CABINET

Kentucky Office of Claims and
Appeals

Board of Tax Appeals

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DJ Wasson
DEPUTY SECRETARY

Allyson Taylor
EXECUTIVE DIRECTOR

BUSINESS

The Board meeting was called to order on October 22, 2025, at approximately 8:39 am, via video conference, having been duly posted on the website.

Voting Board members present: Chair Frederick Higdon and Board members Tony Colyer (who entered the meeting during the Executive Session) and Amy Miller. Staff members present: Executive Director Allyson Taylor, Staff Attorneys Linda Horsman and Shelby Bevins-Sullivan, and Intern Danae Reed.

The minutes from the September 16, 2025, meeting were approved and adopted. Motion to approve made by Ms. Miller and seconded by Mr. Higdon. Having all in favor, the motion carried. Executive Director Allyson Taylor 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.-m. made by Ms. Miller and seconded by Mr. Higdon. Having all present in favor, the motion carried.
 - a. K24-S-077 Jeff & Rebecca McCauley v. Pulaski Co. PVA
 - b. K24-S-079 Jeff Ekonik v. Pulaski Co. PVA
 - c. K24-S-090 Brian Dalton v. Pulaski Co. PVA
 - d. K25-S-001 Exeter 3524 Preston, LLC v. Bullitt Co. PVA
 - e. K25-S-020 Phyllis & Terry Bowman v. Hopkins Co. PVA
 - f. K25-S-072 Ashton Park Townhomes, LLC v. Jefferson Co. PVA
 - g. K25-S-073 Airspace II, LLC v. Jefferson Co. PVA
 - h. K25-S-074 Airspace III, LLC v. Jefferson Co. PVA
 - i. K25-S-075 Air Space IV, LLC v. Jefferson Co. PVA
 - j. K25-S-076 Air Partners, LLC v. Jefferson Co. PVA
 - k. K25-S-079-081 MIMG CXXX Preston Sub, LLC v. Jefferson Co. PVA
 - l. K25-S-082 Farm Development, LLC v. Whitley Co. PVA
 - m. K25-S-088 Kimberly Lafollette & David Guest v. Jefferson Co. PVA
2. Following comments from those members of the audience present for matters on the agenda items 5. a.-f., motion made by Ms. Miller and seconded by Mr. Higdon at 8:45 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 K20-S-036 Lowe's Home Centers, LLC v. Montgomery Co. PVA; K24-R-022 Delta Air Lines,

Inc. v. Revenue; K24-S-043 Michael Lyon v. Jefferson Co. PVA; K25-S-011 David B. Pilkerton v. Jefferson Co. PVA; K25-S-051 Michael Lyons v. Johnson Co. PVA; and K25-S-162-176 Melvin, Erma, Jack, & Jerry Wood et al v. Jefferson Co. PVA. Motion made by Ms. Miller and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:35 am. Having all in favor, the motion carried.

3. After returning from Executive Session, the matters considered and heard at the meeting were:
 - a. K20-S-036 Lowe's Home Centers, LLC v. Montgomery Co. PVA – No action taken by the Board.
 - b. K24-R-022 Delta Air Lines, Inc. v. Revenue – No action taken by the Board.
 - c. K24-S-043 Michael Lyon v. Jefferson Co. PVA – Motion to enter Recommended Order by Hearing Officer made by Ms. Miller and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - d. K25-S-011 David B. Pilkerton v. Jefferson Co. PVA – Motion to issue Show Cause Order made by Ms. Miller and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - e. K25-S-051 Michael Lyons v. Johnson Co. PVA – Motion made by Ms. Miller and seconded by Mr. Colyer to add to the November agenda.
 - f. K25-S-162-176 Melvin, Erma, Jack, & Jerry Wood, et al v. Jefferson Co. PVA – Motion to remand made by Ms. Miller and seconded by Mr. Colyer. Having all in favor, the motion carried.
4. The Board confirmed that the next meeting will be held at 8:30 am on Wednesday, November 19, 2025.
5. Motion to adjourn at 9:51 am made by Ms. Miller and seconded by Mr. Colyer. Having all in favor, the motion carried.