



Commonwealth of Kentucky
Kentucky Office of Claims and Appeals
Board of Tax Appeals
Public Protection Cabinet

MINUTES

BUSINESS

The Board meeting was called to order on September 28, 2022, at approximately 8:30 am, via video conference, having been duly posted on the website.

Voting board members present: Chair, Frederick Higdon and Board members Lindy Karns and Tony Colyer. Staff members present: Staff Attorneys Shelby Bevins-Sullivan and Natalie Lile, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Shawn Chapman and Eden Davis Stephens were also present.

The minutes from the August 24, 2022 meeting were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

1. The Board approved agreed orders, recommended orders to dismiss, and voluntary withdrawals on the following cases. Motion to approve agenda items in 4. a.-u. made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - a. K22-S-018 Timothy & Elizabeth Gettler v. Jefferson Co. PVA
 - b. K21-S-172 River City Bank, Inc. v. Jefferson Co. PVA
 - c. K21-S-170 Bourbon West Main v. Jefferson Co. PVA
 - d. K21-S-194 Lowe's Home Centers, LLC v. Perry Co. PVA
 - e. K22-S-094 Ryan A. Burson v. Jefferson Co. PVA
 - f. K22-S-122 Carl, Jess, & Edna Brooks v. Whitley Co. PVA
 - g. K22-S-118 Patrick & Diane Brock v. Whitley Co. PVA
 - h. K22-S-119 Jeffrey & Amanda Hill v. Whitley Co. PVA
 - i. K22-S-138 Michael & Margaret Sparks v. Whitley Co. PVA
 - j. K22-S-142 Joseph & Crystal Roberts v. Whitley Co. PVA
 - k. K22-S-160 Josh & Jessica Bowman v. Whitley Co. PVA
 - l. K22-S-168 Lisa Cima v. Whitley Co. PVA

- m. K22-S-169 EdMondo & Lisa Cima v. Whitley Co. PVA
 - n. K22-S-170 Justin & Amanda Creech v. Whitley Co. PVA
 - o. K22-S-171 Jared & Angela Smith v. Whitley Co. PVA
 - p. K22-S-039 Samuel & Eleanor Humphries v. Fayette Co. PVA
 - q. K22-S-139-140 Jerry McGraw v. Jefferson Co. PVA
 - r. K22-S-131 Seth J. Summers v. Jefferson Co. PVA
 - s. K22-S-010 James C. Vining v. Campbell Co. PVA
 - t. K22-S-003 Donald W. Fulton v. Oldham Co. PVA
 - u. K22-S-095-111 4025 Louisville KY, LLC et al. c/o Walgreen Co. v. Jefferson Co. PVA
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:41 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 K21-S-112 Joseph & Frances Spiaggi v. Jefferson Co. PVA; K20-S-168-170 Lowe's Home Centers, LLC v. Jefferson Co. PVA; K16-R-019 Burley Wholesale, Inc. v. Revenue; K22-S-001 David Harms v. Kenton Co. PVA; K22-S-008 James & Roberta Titus v. Kenton Co. PVA; K22-S-124 G. Steven Schwalbach v. Campbell Co. PVA; K22-S-083 Stanislav Kovatsenko v. Jefferson Co. PVA; K22-S-085 Salam Hatuf v. Jefferson Co. PVA; and Gregory T. Lechleiter v. Jefferson Co. PVA. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:11 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. K21-S-112 Joseph & Frances Spiaggi v. Jefferson Co. PVA – Motion to approve and adopt Recommended Order issued by hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K20-S-168-170 Lowe's Home Centers, LLC v. Jefferson Co. PVA – Motion to approve and adopt Recommended Order issued by hearing officer with modifications as discussed in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K16-R-019 Burley Wholesale, Inc. v. Revenue – Motion to approve and adopt Recommended Order to dismiss made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K22-S-001 – David Harms v. Kenton Co. PVA – Motion to enter dismissal order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K22-S-008 – James & Roberta Titus v. Kenton Co. PVA - Motion to enter dismissal order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

- f. K22-S-124 G. Steven Schwalbach v. Campbell Co. PVA - Motion to enter dismissal order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - g. K22-S-083 Stanislav Kovatsenko v. Jefferson Co. PVA – Motion to enter dismissal order without prejudice made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - h. K22-S-085 Salam Hatef v. Jefferson Co. PVA – No action taken by the board.
 - i. Gregory T. Lechleiter v. Jefferson Co. PVA - Motion to enter dismissal order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. Full Board Hearing vs. Hearing Officer Determination
- a. K22-S-148 M & W of Kentucky, Inc. v. Jefferson Co. PVA – Motion to have this case heard by the full board made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - b. K22-S-149 W & M of Kentucky, Inc. v. Jefferson Co. PVA - Motion to have this case heard by the full board made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - c. CRE Linn Station, LLC v. Jefferson Co. PVA - Motion to have this case heard by the full board made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - d. K22-S-178 Ohio Springs Real Estate Investments, Inc. (Boonespring) v. Boone Co. PVA - Motion to have this case heard by the full board made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
5. The Board confirmed there would be no October meeting but that the November meeting will be held at 8:30 am on Wednesday, November 9, 2022.
6. Motion to adjourn at 9:50 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.