



**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

## PUBLIC PROTECTION CABINET

**Kentucky Office of Claims and Appeals  
Board of Tax Appeals**

500 Mero Street, 2SC1  
Frankfort, KY 40601  
Phone: (502) 782-8255  
Fax: (502) 573-4817

**Ray A. Perry**  
SECRETARY

**John Hardesty**  
EXECUTIVE DIRECTOR

**Frederick Higdon**  
BOARD CHAIRPERSON

### MINUTES

#### BUSINESS

The Board meeting was called to order on February 22, 2023, at approximately 8:46 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 Natalie Lile and Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Shawn Chapman and Eden Davis Stephens were also present.

The minutes from the January 25, 2023 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 dispense orders as set forth in agenda items 4. a.-h. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - a. K21-S-109-111 & K22-S-044-047 Home Depot USA, Inc. v. Jefferson Co. PVA
  - b. K21-S-143 Avoca Ridge, LLC v. Jefferson Co. PVA
  - c. K22-S-017 Beverly Moore Chesser v. Boyle Co. PVA
  - d. K22-S-056 Syed Ahmed v. Jefferson Co. PVA
  - e. K22-S-123 Lea Ann Bland v. Jefferson Co. PVA
  - f. K22-S-141 Yunping Zhou v. Jefferson Co. PVA
  - g. K22-S-163-166 Margaret Wood v. Jefferson Co. PVA
  - h. K22-S-167 Jack Wood v. Jefferson Co. PVA
  
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:59 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-016 &



## PUBLIC PROTECTION CABINET

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

**Kentucky Office of Claims and Appeals  
Board of Tax Appeals**  
500 Mero Street, 2SC1  
Frankfort, KY 40601  
Phone: (502) 782-8255  
Fax: (502) 573-4817

**Ray A. Perry**  
SECRETARY

**John Hardesty**  
EXECUTIVE DIRECTOR

**Frederick Higdon**  
BOARD CHAIRPERSON

K22-S-178 Ohio Springs Real Estate v. Boone Co. PVA; K22-S-179 Evergreen Apartments Oracle LP v. Boone Co. PVA; K14-R-018 Rent-A-Center East, Inc. v. Revenue; K21-S-091 & K21-S-115 Acton Properties, LLC v. Jefferson Co. PVA; K21-S-092-093 & 113-114 JASA Properties, LLC v. Jefferson Co. PVA; and K22-S-012 Jarrod Majors v. Graves Co. PVA. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:15 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-016 & K22-S-178 Ohio Springs Real Estate v. Boone Co. PVA – Final hearing scheduled for June 28, 2023 at 10:00 am.
  - b. K22-S-179 Evergreen Apartments Oracle LP v. Boone Co. PVA – Parties stated settlement has been reached.
  - c. K14-R-018 Rent-A-Center East, Inc. v. Revenue – Motion to issue final order as discussed in Executive Session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - d. K21-S-091 & K21-S-115 Acton Properties, LLC and K21-S-092-093 & 113-114 JASA Properties, LLC v. Jefferson Co. PVA – Motion to deny motion to continue made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried. Motion to accept and adopt Recommended Order as issued by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - e. K22-S-012 Jarrod Majors v. Graves Co. PVA – Motion to accept and adopt Recommended Order as issued by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the March meeting will be held at 8:30 am on Wednesday, March 22, 2023.
5. Motion to adjourn at 9:28 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.