



## 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

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

**Ray A. Perry**  
SECRETARY

**John Hardesty**  
EXECUTIVE DIRECTOR

**Frederick Higdon**  
BOARD CHAIRPERSON

### MINUTES

#### BUSINESS

The Board meeting was called to order on November 9, 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 Attorney 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 September 28, 2022 meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Ms. Karns. 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 5. a.-s. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - a. K21-S-011 Airport Distribution, LLC v. Boone Co. PVA
  - b. K21-S-012 Astrazeneca Pharmaceuticals, LP v. Bullitt Co. PVA
  - c. K21-S-046 & K22-S-019 Home Depot USA, Inc. v. Kenton Co. PVA
  - d. K21-S-061 & K22-S-016 Lowe's Home Centers, Inc. v. McCracken Co. PVA
  - e. K21-S-096 & K22-S-172 Lowe's Home Centers, Inc. v. Madison Co. PVA
  - f. K22-S-005 Joseph F. Rother v. Campbell Co. PVA
  - g. K22-S-021 Stephen & Kathleen Miley v. Kenton Co. PVA
  - h. K22-S-057 Prime Storage Lexington, LLC v. Fayette Co. PVA
  - i. K22-S-061-081 SCW 901, LLC et al v. Fayette Co. PVA
  - j. K22-S-084 Laurence Nibur v. Jefferson Co. PVA
  - k. K22-S-086 John Jacobs v. Jefferson Co. PVA
  - l. K22-S-121 Viking Partners Riverport, LLC v. Jefferson Co. PVA
  - m. K22-S-161 Russell & Vivian Lambert v. Whitley Co. PVA
  - n. K22-S-162 Rafael Gonzalez & Maia Albrecht v. Whitley Co. PVA



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- o. K22-S-173 Rodney & Susan Tebbetts v. Hopkins Co. PVA
  - p. K22-S-174 Ancil & Betty Collett v. Whitley Co. PVA
  - q. K22-S-176 Linda Losekamp v. Whitley Co. PVA
  - r. K22-S-177 James & Rhonda Foister v. Whitley Co. PVA
  - s. K22-S-182 CRE Linn Station, LLC v. Jefferson Co. PVA
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:50 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-020-033 Mark & Mary Gray v. Mercer Co. PVA; K21-S-035-043 August Properties, LLC v. Mercer Co. PVA; K22-R-006 OBS Enterprises v. Transportation, K22-S-051 Joseph & Frances Spiaggi v. Jefferson Co. PVA; and K14-R-018 Rent-A-Center East, Inc. v. Finance and Administration Cabinet, Department of Revenue, Commonwealth of Kentucky. Motion made by Mr. Colyer and seconded by Ms. Karns 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-020-033 Mark & Mary Gray v. Mercer 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. K21-S-035-043 August Properties, LLC v. Mercer 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.
  - c. K22-R-006 OBS Enterprises v. Transportation – Motion to issue Dismissal Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - d. K22-S-051 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.



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- e. K14-R-018 Rent-A-Center East, Inc. v. Finance and Administration Cabinet, Department of Revenue, Commonwealth of Kentucky – Motion to prepare a draft order consistent with discussions in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the December meeting will be held at 8:30 am on Wednesday, December 14, 2022.
5. Motion to adjourn at 9:24 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.