



**State of Tennessee
Department of State**

Administrative Procedures Division
312 Rosa L. Parks Avenue
8th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243-1102
Phone: (615) 741-7008/Fax: (615) 741-4472

September 1, 2023

Salem Pointe Capital Partners
c/o Jason Holleman, Esq.
4210 Park Avenue
Nashville, TN 37209

Robin Pope
Executive Director, State Board of
Equalization
Cordell Hull Building
425 Rep. John Lewis Way North
Nashville, TN 37243
Sent via email only to: Address on File

Marsha Raper
Monroe County Assessor's Office
103 College Street South
Madisonville, TN37354
Sent via email only to:
Marsha.Raper@cot.tn.gov

Mike Campbell
Loudon County Assessor's Office
101 Mulberry Street, Suite 201
Loudon, TN37774
Sent via email only to:
CampbellM@LoudonCounty-tn.gov

Robert T. Lee, Esq.
Lee Law Firm
P.O. Box 1297
Mount Juliet, TN37121
Sent via email only to: robert@rtleelaw.com

**RE: SALEM POINTE CAPITAL PARTNERS V. LOUDON COUNTY ASSESSOR'S
OFFICE AND MONROE COUNTY ASSESSOR'S OFFICE, APD Case No. 53.01-
230479J**

Enclosed is an *Initial Order*, including a *Notice of Appeal Procedures*, rendered in this case.

Administrative Procedures Division
Tennessee Department of State

Enclosure(s)

**BEFORE THE ADMINISTRATIVE JUDGE ON BEHALF OF
THE TENNESSEE BOARD OF EQUALIZATION**

IN THE MATTER OF:

**SALEM POINTE CAPITAL PARTNERS,
*Petitioner,***

v.

**LOUDON COUNTY ASSESSOR'S
OFFICE,
MONROE COUNTY ASSESSOR'S
OFFICE,
*Respondents.***

APD Case No. 53.01-230479J

**Appeal No./Parcel:
SEE ATTACHMENT FOR PROPERTIES**

INITIAL DECISION AND ORDER

The Loudon County Board of Equalization and the Monroe County Board of Equalization ("local boards") valued the subject properties for tax year 2017 as shown on the attached list.¹ The taxpayer, Salem Pointe Capital Partners (SPCP), timely appealed to the State Board of Equalization ("State Board").

Administrative Judge Mark Aaron conducted a hearing on the merits on April 4 and 5, 2019, and May 10, 2019, in Madisonville, Tennessee. Patrick White, Esq., Tom White, Jason Holleman, Esq., Mike Campbell, and Robert T. Lee, Esq. participated. An Initial Decision and Order (IDO) was issued by Judge Aaron on November 1, 2019, affirming the local boards' values on each parcel. The IDO was affirmed by the Assessment Appeals Commission on January 6, 2021. Upon further appeal to the Knox County Chancery Court, the parties entered an Agreed Order to Remand Matter to Tennessee State Board of Equalization ("Remand Order") on October 28, 2022. By the terms of the Remand Order, the hearing was reconvened in order for additional

¹ The parcel list originally submitted in this appeal contained errors on the board value and assessment for the following appeals: 111981, 111982, 112002, 114064, 114087, 114113, 114120, 114148. The parcel list attached to this Order has both the corrected local board value and assessment for all parcels as well as the ruling for each parcel.

evidence to be submitted and a new Initial Decision and Order rendered based upon both the prior evidence² and any additional evidence.

Administrative Judge Leigh Thomas presided over two additional days of hearing in Madisonville, Tennessee on May 23 and 24, 2023. At hearing, the taxpayer was represented by its counsel, Jason Holleman, Patrick White; attorney for Apex Bank also participated on behalf of the taxpayer. George McCamy and Russell Parish testified on behalf of the taxpayer. Counsel for Loudon and Monroe County Assessors (“Assessors”), Robert Lee, represented the Assessors’ Offices. Loudon County Assessor Michael Campbell testified on behalf of the Assessors. Monroe County Assessor Marsha Raper and Monroe County Deputy Assessor Allison Carter were present but did not testify.

Twenty-seven exhibits³ were entered into evidence during the 2019 hearing. The following additional exhibits were entered into the record when the hearing was reconvened in May 2023:

- EXHIBIT 28 Salem - Summary Chart;
- EXHIBIT 29 Salem Pointe Capital Partners - Loudon - Monroe - Rebuttal - Summary Spreadsheet;
- EXHIBIT 30 Salem - Portion of Admin Record 1;
- EXHIBIT 31 Salem - Portion of Admin Record 2;
- EXHIBIT 32 Salem - Portion of Admin Record 3;
- EXHIBIT 33 Salem - Lot 1138 Goldcrest Dr, Vonore, TN 37885;
- EXHIBIT 34 Salem - Lot 1131 White Hawk Dr, Vonore, TN 37885;
- EXHIBIT 35 Salem - Lot 1092, Grandville Ct, Vonore, TN 37885;
- EXHIBIT 36 Salem - Lot 1091, Grandville Ct, Vonore, TN 37885;
- EXHIBIT 37 Salem - Lot 1088, Grandville Ct, Vonore, TN 37885;
- EXHIBIT 38 Salem - Lot 785 Morning Dove Dr, Vonore, TN 37885;
- EXHIBIT 39 Salem - Lot 18 - Osprey Cir, Vonore, TN 37885;
- EXHIBIT 40 Salem - Lot 127 Wood Duck Dr, Vonore, TN 37885;
- EXHIBIT 41 Salem - Lot 336 Pineberry Drive, Vonore, TN 37885;
- EXHIBIT 42 Salem - Lot 504, Marsh Hawk Dr, Vonore, TN 37885;
- EXHIBIT 43 Salem – Lot 564, Marsh Hawk Dr, Vonore, TN 37885;

² The hearing recording from the first two days of the 2019 hearing was transcribed and the transcriptions appear in the Record of this matter. However, the recording of the third day of the 2019 hearing was corrupted and unable to be transcribed.

³ For a full copy of the 2019 exhibits, refer to the Notice of Filing of Exhibits from the Initial Administrative Hearing Held on April 4 and 5, 2019 and May 10, 2019.

- EXHIBIT 44 Salem - Lot 748, Cormorant Dr, Vonore, TN 37885;
- EXHIBIT 45 Parrish work file;
- EXHIBIT 46 – Parrish Sales;
- EXHIBIT 47 – Lake Lots;
- EXHIBIT 48 Salem Pointe Capital Partners - Loudon - Monroe - Rebuttal - SBOE Sales Verification Procedures 2003;
- EXHIBIT 49 Salem Pointe Capital Partners - Loudon County - Loudon County PRCs Tax Year 2017;
- EXHIBIT 50 Salem Pointe Capital Partners - Monroe County - Monroe County PRCs Tax Year 2017

In addition, a packet of photos submitted by the Loudon County Assessor was marked as DEMONSTRATIVE EXHIBIT 1 to be considered for demonstrative purposes only.

The record was held open until June 21, 2023, for the submission of late-filed exhibits and the filing of the transcript from the additional hearing days.

VOLUNTARY DISMISSAL

During the course of the reconvened hearing, the parties discovered that SPCP did not own one of the subject lots, Loudon County Parcel 078 G 038800 000/Appeal 114338, as of the date of valuation. Counsel for SPCP orally withdrew the appeal. Therefore, Appeal 114338 for Loudon County Parcel 078 G 038800 is hereby **DISMISSED**.

ISSUE FOR DETERMINATION

The issue to be determined is whether the taxpayer has proven, by a preponderance of the evidence, that the valuations of the subject properties should be lowered from the value adopted by the local boards. Based upon the following findings of fact and conclusions of law, it is determined that the local boards' valuation for two of the Monroe County parcels and six of the Loudon County parcels should be **REDUCED**. The local boards' valuations for the remaining parcels should be **AFFIRMED**.

FINDINGS OF FACT

1. As of the relevant date of taxation, January 1, 2017, the properties under appeal comprised 263⁴ vacant tracts owned by SPCP⁵ in a large residential development known as Rarity Bay located in both Loudon and Monroe Counties.

2. When an individual buys a lot in the development, they are responsible for a \$5,000 social initiation fee, \$865 annual HOA, \$500 annual food minimum, and \$2,148 annual social dues. These fees and dues are not included in the recited deed consideration when a property is transferred.

3. If SPCP buys a property within the development, it is exempted from any of the dues.

Tom White Testimony

4. Mr. Tom White is a certified general appraiser and also Patrick White's brother.

5. Mr. White reviewed approximately 61 Multiple Listing Service ("MLS") sales from 2015 and 2016 for sales within Rarity Bay of vacant land. Several of the MLS sales included the taxpayer as a buyer or seller. He also relied upon a handful of private sales.

6. Mr. White did not independently verify any of the sales to determine buyers or sellers or whether they were single property sales or part of multi-parcel sales.

7. Mr. White relied upon a document provided to him by SPCP that had each lot categorized. Mr. White used white-out on the document provided to him by SPCP and then hand wrote his values of each tract onto the document.

8. Mr. White's document with his hand written valuation was submitted as his valuation summaries for the SPCP properties under appeal.

⁴ Three additional lots that were part of the initial appeal have been resolved with separate orders issued.

⁵ SPCP is now Rarity Bay Partners.

9. Mr. White relied upon incorrect categories for some of the properties and therefore incorrectly valued several properties in his valuation summaries.

10. Although Mr. White viewed the properties, he did not change any of the categories for the properties on his valuation summaries even when the categories were clearly erroneous.

11. Mr. White's valuation summary for Loudon County had three categories: interior, golf, and lake. Mr. White determined that 137 of the lots were interior lots.

12. Mr. White valued most of the Loudon County interior lots at \$7,500 per lot. However, one interior lot was valued at \$50,000 and four were valued at \$45,000.

13. Mr. White determined that 16 of the Loudon County lots were lake lots. He valued four lake lots at \$155,000 each, one at \$80,000, two at \$45,000, four at \$25,000, and five at \$7,500.

14. Mr. White determined that four of the Loudon County lots were golf course lots. Two were valued at \$25,000 each; two were valued at \$7,500 each.

15. Mr. White's valuation summary for Monroe County divided the Monroe County lots into golf, bay, or lake lots, although the bay lots were actually interior lots.

16. The Monroe County valuation summary report included approximately 30 golf lots with values ranging from \$7,500 - \$25,000. There were approximately 70 bay/interior lots valued at either \$7,500 or \$10,000. Eight lake lots were valued between \$45,000 and \$155,000.

17. Mr. White was unable to determine what, if any, dock rights many of the "lake" lots had.

18. Mr. White prepared actual appraisal reports for seven properties under appeal. One of the appraisal reports misidentified the subject property of the appraisal and included other incorrect information. Another appraisal incorrectly identified the county where the property was located. One of the appraisals was completed the day of Mr. White's testimony.

19. Several of the comparable sales used in the individual appraisals included bank sales of properties acquired through foreclosure or multi-parcel sales.

20. Mr. White only provided work files for the seven individual parcels where he performed a written appraisal.

21. The value testimony presented by Mr. White was discredited both during Mr. White's cross-examination by Mr. Lee and by the testimony of appraiser Russell Parrish.

Patrick White Testimony

22. SPCP (now Rarity Bay Partners) is owned 50% by FAST (Foreclosed Assets Sales & Transfers) and 50% by Acuity Homes with FAST serving as the managing partner.

23. Apex Bank is the servicing agent for FAST, and Patrick White is the general counsel of the commercial real estate division for Apex Bank.

24. Any property sale that involves Acuity Homes or Salem Point Capital Partners as either a buyer or seller is likely not an arms-length transfer.

25. Mr. Patrick White had no personal knowledge of any of the MLS sales referenced and used as comparables. Any knowledge he had was through the settlement statements. He had no knowledge of whether any of the sales were arm length sales.

26. Mr. Patrick White did not know why some of the tracts were categorized as interior/bay lots when they were golf course lots.

27. Mr. Patrick White stated, "Well, those are our internal classifications. It doesn't really have any meaning to the value."

George McCamy Testimony

28. George McCamy is one of the principals of SPCP and a real estate broker.

29. SPCP bought 172 properties in Rarity Bay out of receivership in a bulk sale in 2015.

30. SPCP started purchasing properties as they came available to try to control and stabilize the inventory in Rarity Bay as the property values started decreasing due to an increased amount of sellers.

31. Many of the properties that sold between 2015-2017 were properties that were bought as an investment rather than to build on.

32. SPCP primarily purchases lots for investment purposes and generally buys on the lower end of the market.

33. SPCP bought some properties from individual sellers, as well as some from banks, as part of a multi-parcel sale or through auction.

34. When the development was under prior management, some of the required dues and fees were waived. As the dues and fees began being collected with regularity, some owners found them burdensome and were motivated to sell.

35. Some of the real estate brokers that handled Rarity Bay properties, including two with offices at Rarity Bay, started bringing potential buys to SPCP when they hit the market.

36. Water view lots and bluff lots are some of the most valuable lots in Rarity Bay.

37. When SPCP initially bought the properties out of receivership, the properties were graded as follows: bluff area or waterfront and dockable (A+); waterfront without dock (A); waterfront with brush in front of it or flat-water view (B); flat golf course lots (B); smaller lots and/or more difficult terrain/no views (C-D).

38. Most of the properties that SPCP was able to purchase for \$3,000-\$7,500 would be graded as a C or D lot.

39. Mr. McCamy has not done any sort of market analysis for the sale of Rarity Bay tracts that did not involve SPCP.

Russell Parrish Testimony

40. Mr. Parrish is a certified general appraiser with 26 years of experience. He holds different appraisal designations and has appraised many different types of property over the course of his career.

41. Mr. Parris is also a registered agent with that State Board of Equalization and has represented taxpayers in 200-300 appeals.

42. Mr. Parrish completed 12 appraisals on different parcels within Rarity Bay that were either interior lots or golf course lots. Three of those appraisals were for properties that were not owned by SPCP and were not under appeal.

43. Mr. Parrish's appraisals were not based on site views of the property but rather desk appraisals.

44. Mr. Parrish did not choose which lots within Rarity Bay to appraise; instead, he was advised which lots to appraise by SPCP's counsel.

45. All 12 appraisals performed by Mr. Parrish utilized the same six sales as comparables; two of those comparables were multiple parcel sales with SPCP as the grantor.

46. While many of the parcels appear to share similar characteristics, there are differences that may be hard to quantify such as the effect of a parcel that has a cart path beside it or the differing views.

47. Mr. Parrish did not inspect each lot.

48. Some of what is identified as interior lots might have higher or lower values depending on the topography and views.

49. With golf course lots, value may be affected depending on what hole on the golf course the property is located.

50. In Mr. Parrish's opinion, the lots within Rarity Bay would require a substantial marketing time as of the relevant date of valuation.

51. In Mr. Parrish's opinion, interior, non-golf course lots within Rarity Bay had a market value of around \$36,000 and golf-course lots had a value of \$42,000 as of January 1, 2017. However, Mr. Parrish did not review all the lots within Rarity Bay and divide them by category.

52. While lake lots or water view lots would be more valuable than interior lots, Mr. Parrish did not provide an opinion of value regarding any of the lake lots or water view lots.

53. The appraisals performed by Mr. Parrish included properly adjusted comparables and Mr. Parrish's testimony regarding valuation of the appraised lots was credible.

Mike Campbell Testimony⁶

54. Mike Campbell has served as the Loudon County Assessor of Property since 2012 and prior to that worked as a licensed fee appraiser.

55. Mr. Campbell has thirty years of appraisal experience in appraising all types of properties.

56. Generally, neither bank sales nor multiparcel transactions are considered qualified sales by assessors.

57. Rarity Bay has community docks and shared docks. Interior lots also have access to community docks. Any current owner can go through the process to request a dock slip.

58. Rarity Bay also has private dock rights in some areas.

59. Many of the lots classified as interior or bay in the taxpayer's valuation summaries have views that increase the lots' values. Many of the properties have lake, mountain, and/or golf views. Better views command higher prices. It is difficult to lump lots into strict categories because of the area views and topography.

60. The summary MLS report provided by Mr. Tom White contained only limited information and did not provide information like days on market, listing prices, under contract date, or special features.

61. Out of the 61 total sales in the MLS report, Mr. Campbell discovered that eight were auction sales and 10 were bank sales.

⁶ Mr. Campbell testified both at the 2019 hearing and the reconvened 2023 hearing. For purposes of this Order, the Findings of Facts based on the totality of Mr. Campbell's testimony are presented together.

62. Of the 33 out of 61 sales from the MLS report in Loudon County, 16 involved SPCP as either buyer or seller.

63. The Rarity Bay development is unique because of the topographical and geological features and the abundance of scenic views.

64. Some of the properties appraised by Mr. Parrish as interior lots worth \$36,000 were located in areas of Rarity Bay with scenic views or views of the golf course.

65. The Assessor priced Rarity Bay lots individually because of the attributes (such as views) that impacted the values, and each lot was visually inspected by someone from the Assessor's office.

66. Mr. Campbell would consider anything on the market for a year as having an abnormally long marketing time.

MOTION FOR INVOLUNTARY DISMISSAL, GRANTED IN PART & DENIED IN PART

Upon the close of the taxpayer's proof, the counsel for the Assessors made a motion for directed verdict⁷ or, in the alternative, a motion that the taxpayer's appeals be dismissed. At hearing, the judge granted the involuntary dismissal for the lots identified as lake lots and took the motion to dismiss under advisement regarding the interior and golf course lots.

Regarding involuntary dismissal, the Tennessee Rules of Civil Procedure 41.02 provides:

(2) After the plaintiff in an action tried by the court without a jury has completed the presentation of plaintiffs evidence, the defendant, without waiving the right to offer evidence in the event the motion is not granted, may move for dismissal on

⁷ Within the history of State Board appeals, there is a long history of parties using, and judges considering, directed verdicts. However, State Board hearings are bench trials and motions for directed verdicts are an improper vehicle for the requested relief. The correct motion is a motion for involuntary dismissal as was made as an alternative pleading to the Assessors' directed verdict motion. "A Tenn. R. Civ. P. 41.02(2) motion for involuntary dismissal differs markedly from a Tenn. R. Civ. P. 50 motion for a directed verdict. The most obvious, yet most overlooked, difference is that motions for directed verdicts have no place in bench trials, while Tenn. R. Civ. P. 41.02(2) motions have no place in jury trials." *Burton v. Warren Farmers Co-op.*, 129 S.W.3d 513, 520 (Tenn. Ct. App. 2002). Motions for involuntary dismissal require the courts to engage in an entirely different analysis than motions for directed verdict and require less certainty; motions for involuntary dismissal do not raise questions of law but rather challenge the sufficiency of the plaintiff's proof. TENN. R. OF CIV. PRO. 41.02(2) and 50.01.

the ground that upon the facts and the law the plaintiff has shown no right to relief. The court shall reserve ruling until all parties alleging fault against any other party have presented their respective proof-in-chief. The court as trier of the facts may then determine them and render judgment against the plaintiff or may decline to render any judgment until the close of all the evidence. If the court grants the motion for involuntary dismissal, the court shall find the facts specially and shall state separately its conclusions of law and direct the entry of the appropriate judgment.

A motion for involuntary dismissal requires that the court impartially evaluate and weigh the plaintiff's evidence just as it would after all the parties had concluded their cases. The court may dismiss the plaintiff's claims if the plaintiff has failed to make out a *prima facie* case by a preponderance of the evidence. *Wilson v. Monroe Cnty.*, 411 S.W.3d 431, 439 (Tenn. Ct. App. 2013).

In this matter, despite multiple days of testimony and fifty exhibits, there was no credible evidence to support the taxpayer's valuation of the lake lots. The only valuation for the lake lots was provided by Mr. Tom White, and both his testimony and the valuation summaries contained numerous errors. As discussed further below, Mr. White's testimony lacked credibility and is largely disregarded for purposes of this Order. Likewise, the appraisals provided by Mr. Parrish were limited to specific interior lots and golf course lots. While the undersigned judge has no doubt that Mr. Parrish's opinion that lake lots would be more valuable than the interior or golf course lots is correct, there was no evidence presented in Mr. Parrish's testimony nor his appraisals to quantify that value.

The Assessor's Motion for Involuntary Dismissal is **GRANTED** as to the lake lots:

County	Parcel ID	Lot #	Appeal #
Loudon County	078B B 00300	947	111964
Loudon County	078G D 01500	854	112025
Loudon County	078I A 01000	624	112303
Loudon County	078I A 00600	620	113384
Loudon County	078I A 00900	623	113385
Loudon County	078G D 01600	853	113394
Loudon County	078G D 00100	869	113397
Loudon County	078I A 00700	621	113398
Loudon County	078I A 00800	622	113399
Loudon County	078H A 03200	530R	113426
Loudon County	078B A 00200	907R1	113443
Loudon County	078G D 01800	851	113456
Loudon County	078G D 01900	850R	113457
Loudon County	079G A 00700	795R1	113487
Loudon County	078G A 00900	793R1	113488
Monroe County	020H A 01400	1216	114088
Monroe County	020A A 00103	777R	114053
Monroe County	013P A 00100	778	114082
Monroe County	013PA 00200	412	114083
Monroe County	020H A 01500	1215	114087
Monroe County	020H A 01600	1214	114089
Monroe County	020H A 02200	1208	114125
Monroe County	020A A 00102	776	114131

Upon review of the Record in this matter, the administrative judge finds that there was credible testimony regarding the valuation of a portion of the interior and golf course lots. Therefore, the Assessors' Motion for Involuntary Dismissal for all interior lots and golf course lots is **DENIED**.

APPLICABLE LAW

A party challenging the current assessment of a property bears the burden of proof. STATE BOARD RULE 0600-1-.11(l). To meet the burden of proof, the party seeking to change the assessed

value must show that a preponderance of the evidence supports that change. A preponderance of the evidence means that, considering all relevant evidence, a party's contention of value is more likely than not.

Pursuant to TENN. CODE ANN. § 67-5-601(a), "The value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values . . ." Merely disproving assumptions underlying the current valuation or pointing out "the likelihood that a more accurate value is possible" - without more - neither invalidates the levy or judgment under appeal nor constitutes a prima facie case for a change. *Coal Creek Company* (Final Decision & Order, Anderson, Campbell, and Morgan Counties, Tax Years 2009-2013, issued June 25, 2015).

ANALYSIS and CONCLUSIONS OF LAW

Upon a thorough review of the RECORD, it is determined that the taxpayer has not met the burden of proof on the vast majority of the tracts under appeal. Actual valuations of each of the properties were offered by Mr. Tom White in only the most basic of forms. By his own testimony, his individual written appraisal reports and his valuation summaries included numerous errors. There was no evidence that the comparable sales Mr. White relied upon were arms-length sales and many involved SPCP as either buyer or seller. Mr. White relied upon categories provided to him by SPCP to value properties, but there were several errors regarding which lot fit into which category. The undersigned administrative judge gives no weight to the valuation summaries performed by Mr. White nor his testimony.

Likewise, the testimony of both Mr. Patrick White and Mr. McCamy did little to establish the values of the properties. Both acknowledged that SPCP primarily purchased properties for bargain prices for investment purposes or to limit the market availability of properties within

Rarity Bay. This attempt to manipulate the market further draws into question the majority of the sales relied upon by Mr. White, and two of the comparable sales used by Mr. Parrish.

During the reconvened hearing, much of the testimony focused on Mr. Parrish's appraisals of twelve properties within the Rarity Bay subdivision. Three of those appraisals were for properties not included within the appeal and are disregarded for purposes of this Order. Counsel for the taxpayer contends that the value of each interior lot and each golf course lot under appeal can be extrapolated from the remaining nine appraisals performed by Mr. Parrish.

Counsel for SPCP attempted to compare Mr. Parrish's appraised market value to the assessed value of each lot to get a percentage difference between market value and assessed value. Counsel for SPCP then argued the data could be used to value every other lot under appeal. For example, if an interior lot was valued at \$60,000 by the Assessor and appraised by Mr. Parrish at \$36,000, counsel for SPCP argued that the property was overvalued by 40% and therefore the Assessor's valuation of all interior lots should be reduced by 40%.

Counsel for SPCP repeatedly attempted to prove that the assessed value for the subject properties was too high rather than establish a contended value with any reliable proof. In addition, there was misplaced reliance on the assessment of other properties in comparison to the sales price of those properties. The undersigned judge is precluded from taking the appraised value of one property and applying it to other properties. Therefore, any proposed value derived from comparing another property's assessed value to its appraised value must also be disregarded. *Delano J. and Valerie Woods Carroll* (Initial Decision and Order, Washington County, Tax Year 2006, issued November 3, 2006), the assessor's appraisals of other properties are irrelevant to the issue of fair market value. *See also Stella L. Swope* (Final Decision and Order, Davidson County, Tax Years 1993 & 1994, issued December 7, 1995).

The judge is unaware of any case, statute, rule, or regulation that would support the wholesale application of a singular value to multiple properties for ad valorem tax purposes. While the undersigned judge can certainly sympathize that individual appraisals on each lot is cost prohibitive, picking a handful of lots as a representation of every other lot is not persuasive and does not meet the burden of proof. Even if it were permissible to use the values in Mr. Parrish's appraisals adopted below to apply a value to every other lot based only on its category, despite days of testimony and a multitude of exhibits, neither party⁸ identified with any certainty the category for each individual lot. From the RECORD, it is impossible for the undersigned judge to determine what lots may have lake views, golf course views, etc., which both parties indicated would affect lot value.

The taxpayer has, however, met the burden of proof to warrant a decrease in the local boards' valuations on eight⁹ of the tracts under appeal based primarily on the testimony and appraisals of Mr. Parrish. Mr. Parrish's testimony was credible, and his valuations for the individual properties appraised were supported by properly adjusted comparable sales. Mr. Campbell testified regarding various views from the properties appraised by Mr. Parrish and questioned some of Mr. Parrish's comparables. However, once the taxpayer met the burden of proof on these individual properties and the burden shifted to the Assessor, there was little evidence to establish that the Assessor's value for these properties was the more correct value.

⁸ The exhibits submitted by both parties used a myriad of identifiers, none of which could be matched up to appeal numbers without meticulous review. For instance, both the taxpayer and the Assessors relied upon lot and parcel numbers but omitted appeal numbers. However, the list of appeals included only parcel numbers, not addresses or lot numbers.

⁹ Mr. Parrish's appraisal was actually higher by \$1,000 than the local board value on one of the parcels: Parcel 078H B 02500 000/Appeal 113432. For purposes of this Order, only the valuation of the eight properties where the taxpayer has met the burden of proof to establish a lower value is adopted.

Based on the record in this matter, the undersigned judge finds that the taxpayer has met the burden of proof on the eight tracts listed below. The local boards' value for the remaining tracts on the attached list are affirmed.

DETERMINATION

It is, therefore, ORDERED that the following values are adopted for tax year 2017:

Monroe County: Parcel 019L A 00400 000/Appeal 114162

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$42,000	\$0	\$42,000	\$10,500

Monroe County: Parcel 019D A 00700 000/Appeal 114114

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$36,000	\$0	\$36,000	\$9,000

Loudon County: Parcel 078G C 02800 000/Appeal 111965

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$36,000	\$0	\$36,000	\$9,000

Loudon County: Parcel 078G C 02900 000/Appeal 112021

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$36,000	\$0	\$36,000	\$9,000

Loudon County: Parcel 078G C 02900 000/Appeal 112301

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$42,000	\$0	\$42,000	\$10,500

Loudon County: Parcel 078G C 03200 000/Appeal 114248

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$36,000	\$0	\$36,000	\$9,000

Loudon County: Parcel 078H C 01400 000/Appeal 111962

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$36,000	\$0	\$36,000	\$9,000


Loudon County: Parcel 078G E 02000 000/Appeal 111977

<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
\$36,000	\$0	\$36,000	\$9,000

The local boards' values for all remaining tracts, as shown on the attached list, is affirmed.

It is so **ORDERED**.

This INITIAL ORDER entered and effective this the **1st day of September, 2023**.



LEIGH THOMAS
ADMINISTRATIVE JUDGE
ADMINISTRATIVE PROCEDURES DIVISION
OFFICE OF THE SECRETARY OF STATE

Filed in the Administrative Procedures Division, Office of the Secretary of State, this the **1st day of September, 2023**.

Salem Pointe Capital Partners
Loudon County-Tax Year 2017

Case #	Parcel ID	Applicant Name	CBOE Value	Assessed	Ruling
111962	078H C 01400 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	value: \$36,000 assess: \$9,000
111963	078I C 02700 000	SALEM POINTE CAPITAL PARTNERS	\$ 80,000.00	\$ 20,000.00	AFFIRMED
111964	078B B 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	involuntary dismissal
111965	078G C 02800 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	value: \$36,000 assess: \$9,000
111966	078J B 06000 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
111967	078P A 05100 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
111968	078P B 01300 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
111969	078H C 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
111970	078J B 06300 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
111972	078H B 03400 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
111973	078H B 03500 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
111974	078H B 03600 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
111975	078P B 01000 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
111976	078H C 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
111977	078G E 02000 000	SALEM POINTE CAPITAL PARTNERS	\$ 90,000.00	\$ 22,500.00	value: \$36,000 assess: \$9,000
111978	078H C 01500 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
111979	078J B 05800 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
111980	078I A 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
111981	078G D 03500 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
111982	078H A 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 8,750.00	AFFIRMED
111988	078J B 01700 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED
111991	078J B 05300 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
111993	078J B 07800 000	SALEM POINTE CAPITAL PARTNERS	\$ 80,000.00	\$ 20,000.00	AFFIRMED
111994	078J B 07900 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED
111996	078J B 01600 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
111997	078J B 03300 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
111998	078H B 00600 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
111999	078J B 01200 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
112000	078J B 07600 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
112001	078P B 01500 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	AFFIRMED
112002	078G C 03100 000	SALEM POINTE CAPITAL PARTNERS	\$ 12,500.00	\$ 3,125.00	AFFIRMED
112003	078H C 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
112004	078H B 02600 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
112005	078J B 07500 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED
112006	078H B 01300 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
112007	078H A 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
112008	078J B 03800 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	AFFIRMED
112009	078P B 04800 000	SALEM POINTE CAPITAL PARTNERS	\$ 80,000.00	\$ 2,000.00	AFFIRMED
112010	078G A 01400 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	AFFIRMED
112011	078G D 02200 000	SALEM POINTE CAPITAL PARTNERS	\$ 120,000.00	\$ 30,000.00	AFFIRMED
112012	078I B 02300 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
112013	078H A 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
112019	078I A 00500 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
112020	078J B 05400 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED

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						value:	assess:
112021	078G C 02900 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00		\$36,000	\$9,000
112022	078G C 03400 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED		
112023	078J B 04500 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
112024	078J B 04600 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
112025	078G D 01500 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	involuntary dismissal		
112028	078J B 07300 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED		
112029	078J B 07700 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
112030	078J B 07400 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED		
112031	078P B 01200 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED		
112032	078I B 03600 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED		
112033	078I C 02500 000	SALEM POINTE CAPITAL PARTNERS	\$ 80,000.00	\$ 20,000.00	AFFIRMED		
112034	078J B 05500 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED		
112035	078J B 05600 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED		
112036	078J B 05700 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED		
112037	078J B 06500 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED		
112038	078I B 02100 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
112279	078H C 01800 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED		
112280	078J B 01000 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED		
112281	078I B 02000 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
112285	078P B 01700 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	AFFIRMED		
112286	078I B 03400 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED		
112300	078J B 01500 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
						value:	assess:
112301	078P A 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 125,000.00	\$ 31,250.00		\$42,000	\$10,500
112302	078H C 02000 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED		
112303	078I A 01000 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	involuntary dismissal		
112304	078I B 02500 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED		
113384	078I A 00600 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	involuntary dismissal		
113385	078I A 00900 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	involuntary dismissal		
113392	078G C 04200 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED		
113393	078J B 03900 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	AFFIRMED		
113394	078G D 01600 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	involuntary dismissal		
113395	078J B 01900 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED		
113396	078P B 00800 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	AFFIRMED		
113397	078G D 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 200,000.00	\$ 50,000.00	involuntary dismissal		
113398	078I A 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	involuntary dismissal		
113399	078I A 00800 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	involuntary dismissal		
113400	078I A 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED		
113401	078I A 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED		
113402	078I A 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED		
113403	078I B 01800 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED		
113404	078G E 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 20,000.00	\$ 5,000.00	AFFIRMED		
113405	078G E 00800 000	SALEM POINTE CAPITAL PARTNERS	\$ 20,000.00	\$ 5,000.00	AFFIRMED		
113406	078G E 01000 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED		
113407	078I B 01900 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED		
113408	078G A 01900 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	AFFIRMED		

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113409	078G A 02000 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	AFFIRMED
113410	078G A 02100 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
113411	078H A 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113412	078H A 00500 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113413	078G A 02400 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
113414	078I B 02200 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
113415	078I B 02400 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
113416	078G A 02500 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
113417	078I B 02600 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
113418	078I B 02700 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
113419	078I B 02800 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
113420	078P A 03400 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	AFFIRMED
113421	078P A 03600 000	SALEM POINTE CAPITAL PARTNERS	\$ 70,000.00	\$ 17,500.00	AFFIRMED
113422	078I B 02900 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113423	078I B 03000 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113424	078I B 03100 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113425	078P A 05700 000	SALEM POINTE CAPITAL PARTNERS	\$ 65,000.00	\$ 16,250.00	AFFIRMED
113426	078H A 03200 000	SALEM POINTE CAPITAL PARTNERS	\$ 175,000.00	\$ 43,750.00	involuntary dismissal
113427	078H A 03800 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113428	078H A 03900 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113429	078H B 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
113430	078H B 03300 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113431	078H B 03200 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113432	078H B 02500 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113433	078H B 02000 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
113434	078H B 02100 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
113435	078I B 03200 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113436	078I B 03300 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113437	078I B 03500 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED
113438	078H C 01600 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113439	078H C 01700 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113440	078H C 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113441	078H C 00500 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
113442	078H C 00600 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
113443	078B A 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 250,000.00	\$ 62,500.00	involuntary dismissal
113444	078J B 01100 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
113445	078J B 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
113453	078J B 01800 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED
113454	078H C 01900 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113455	078J B 02600 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
113456	078G D 01800 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	involuntary dismissal
113457	078G D 01900 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	involuntary dismissal
113466	078J B 03500 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	AFFIRMED
113467	078P B 01400 000	SALEM POINTE CAPITAL PARTNERS	\$ 75,000.00	\$ 18,750.00	AFFIRMED
113468	078J B 06400 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
113469	078P B 04900 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
113470	078G E 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 20,000.00	\$ 5,000.00	AFFIRMED

Salem Pointe Capital Partners
Loudon County-Tax Year 2017

113485	078J B 07100 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED
113486	078J B 07200 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED
113487	078G A 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 140,000.00	\$ 35,000.00	involuntary dismissal
113488	078G A 00900 000	SALEM POINTE CAPITAL PARTNERS	\$ 125,000.00	\$ 31,250.00	involuntary dismissal
113489	078G E 00600 000	SALEM POINTE CAPITAL PARTNERS	\$ 20,000.00	\$ 5,000.00	AFFIRMED
113490	078J B 03700 000	SALEM POINTE CAPITAL PARTNERS	\$ 100,000.00	\$ 25,000.00	AFFIRMED
113491	078G D 02000 000	SALEM POINTE CAPITAL PARTNERS	\$ 125,000.00	\$ 31,250.00	AFFIRMED
113492	078G D 03600 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
113493	078G D 03700 000	SALEM POINTE CAPITAL PARTNERS	\$ 25,000.00	\$ 6,250.00	AFFIRMED
113494	078G D 02100 000	SALEM POINTE CAPITAL PARTNERS	\$ 110,000.00	\$ 27,500.00	AFFIRMED
113503	078J B 05200 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
					value: assess:
114248	078G C 03200 000	SALEM POINTE CAPITAL PARTNERS	\$ 50,000.00	\$ 12,500.00	\$36,000 \$9,000
114338	078G C 03800 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	WITHDRAWN
114371	078G A 02700 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
114897	078H C 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,000.00	\$ 8,750.00	AFFIRMED

Salem Pointe Capital Partners
Monroe County-Tax Year 2017

Case #	Parcel ID	Applicant Name	CBOE Value	Assessed	Ruling
114051	019D A 03800 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114052	019D A 03900 000	SALEM POINTE CAPITAL PARTNERS	\$ 53,500.00	\$ 13,375.00	AFFIRMED
114053	020A A 00103 000	SALEM POINTE CAPITAL PARTNERS	\$ 106,900.00	\$ 26,725.00	involuntary dismissal
114054	019D A 07500 000	SALEM POINTE CAPITAL PARTNERS	\$ 71,300.00	\$ 17,825.00	AFFIRMED
114055	019E A 07300 000	SALEM POINTE CAPITAL PARTNERS	\$ 57,000.00	\$ 14,250.00	AFFIRMED
114056	019E A 07400 000	SALEM POINTE CAPITAL PARTNERS	\$ 57,000.00	\$ 14,250.00	AFFIRMED
114057	019E A 07600 000	SALEM POINTE CAPITAL PARTNERS	\$ 57,000.00	\$ 14,250.00	AFFIRMED
114058	019E A 07700 000	SALEM POINTE CAPITAL PARTNERS	\$ 57,000.00	\$ 14,250.00	AFFIRMED
114059	020A A 03900 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
114060	020A A 04000 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,000.00	\$ 15,000.00	AFFIRMED
114061	019E A 10700 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114062	019D A 08800 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114063	019D A 09201 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114064	019D A 09300 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114065	019D A 09400 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114066	019D A 09500 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114067	019E B 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 124,700.00	\$ 31,175.00	AFFIRMED
114068	019E A 10800 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114069	019E A 10900 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114070	019E A 12001 000	SALEM POINTE CAPITAL PARTNERS	\$ 53,500.00	\$ 13,375.00	AFFIRMED
114071	019E A 12002 000	SALEM POINTE CAPITAL PARTNERS	\$ 53,500.00	\$ 13,375.00	AFFIRMED
114072	019E A 12003 000	SALEM POINTE CAPITAL PARTNERS	\$ 53,500.00	\$ 13,375.00	AFFIRMED
114073	019E B 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 124,700.00	\$ 31,175.00	AFFIRMED
114074	020A A 09100 000	SALEM POINTE CAPITAL PARTNERS	\$ 90,000.00	\$ 22,500.00	AFFIRMED
114075	019E A 06300 000	SALEM POINTE CAPITAL PARTNERS	\$ 28,500.00	\$ 7,125.00	AFFIRMED
114076	019D B 02300 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114077	019D B 02400 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114078	019D B 02500 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114079	019D B 02600 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114080	019D B 02800 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114081	019E C 02600 000	SALEM POINTE CAPITAL PARTNERS	\$ 160,000.00	\$ 40,000.00	AFFIRMED
114082	013P A 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 139,000.00	\$ 34,750.00	involuntary dismissal
114083	013P A 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 170,300.00	\$ 42,575.00	involuntary dismissal
114084	019E A 05400 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
114085	020H A 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 85,000.00	\$ 21,250.00	AFFIRMED
114086	019E A 06500 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
114087	020H A 01500 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	involuntary dismissal
114088	020H A 01400 000	SALEM POINTE CAPITAL PARTNERS	\$ 342,000.00	\$ 85,500.00	involuntary dismissal
114089	020H A 01600 000	SALEM POINTE CAPITAL PARTNERS	\$ 409,000.00	\$ 102,250.00	involuntary dismissal
114090	019L B 04500 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114091	019L B 05600 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114092	019L B 05700 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114093	019L B 04600 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114094	019E C 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 85,000.00	\$ 21,250.00	AFFIRMED
114095	019L B 05800 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED

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114096	019L B 04700 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114099	019L B 05900 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114100	019L B 06000 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114101	019L B 04800 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114102	019L B 04900 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114103	019L B 05000 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114104	019L B 06100 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114105	019L B 06200 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114106	019L B 05100 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114107	019L B 05200 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114108	019L B 05300 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114109	019L B 06300 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114110	019L B 06500 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114111	019E A 11500 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114112	019E A 12000 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,600.00	\$ 15,150.00	AFFIRMED
114113	019L A 00500 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114114	019D A 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 160,000.00	\$ 40,000.00	value: \$36,000 assess: \$9,000
114115	019E C 00800 000	SALEM POINTE CAPITAL PARTNERS	\$ 160,000.00	\$ 40,000.00	AFFIRMED
114116	019E C 01300 000	SALEM POINTE CAPITAL PARTNERS	\$ 85,000.00	\$ 21,250.00	AFFIRMED
114117	019E A 05000 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
114118	019D A 09700 000	SALEM POINTE CAPITAL PARTNERS	\$ 53,500.00	\$ 13,375.00	AFFIRMED
114119	019L B 06400 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114120	019D A 01600 000	SALEM POINTE CAPITAL PARTNERS	\$ 30,000.00	\$ 7,500.00	AFFIRMED
114121	019E C 02800 000	SALEM POINTE CAPITAL PARTNERS	\$ 160,000.00	\$ 4,000.00	AFFIRMED
114122	019E A 07000 000	SALEM POINTE CAPITAL PARTNERS	\$ 57,000.00	\$ 14,250.00	AFFIRMED
114123	019E C 01400 000	SALEM POINTE CAPITAL PARTNERS	\$ 85,000.00	\$ 21,250.00	AFFIRMED
114124	019E C 00100 000	SALEM POINTE CAPITAL PARTNERS	\$ 47,500.00	\$ 11,875.00	AFFIRMED
114125	020H A 02200 000	SALEM POINTE CAPITAL PARTNERS	\$ 300,000.00	\$ 75,000.00	involuntary dismissal
114126	019E B 00700 000	SALEM POINTE CAPITAL PARTNERS	\$ 124,700.00	\$ 31,175.00	AFFIRMED
114127	019E B 00600 000	SALEM POINTE CAPITAL PARTNERS	\$ 124,700.00	\$ 31,175.00	AFFIRMED
114128	019L B 01000 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114129	019L B 01100 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114130	019L B 01200 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114131	020A A 00102 000	SALEM POINTE CAPITAL PARTNERS	\$ 128,300.00	\$ 32,075.00	involuntary dismissal
114132	020A A 06200 000	SALEM POINTE CAPITAL PARTNERS	\$ 95,000.00	\$ 23,750.00	AFFIRMED
114133	020A A 07100 000	SALEM POINTE CAPITAL PARTNERS	\$ 130,000.00	\$ 32,500.00	AFFIRMED
114135	020A A 05100 000	SALEM POINTE CAPITAL PARTNERS	\$ 95,000.00	\$ 23,750.00	AFFIRMED
114136	020A A 05200 000	SALEM POINTE CAPITAL PARTNERS	\$ 95,000.00	\$ 23,750.00	AFFIRMED
114137	020H A 03400 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED
114138	019E A 07500 000	SALEM POINTE CAPITAL PARTNERS	\$ 80,000.00	\$ 20,000.00	AFFIRMED
114139	020H A 03700 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED
114140	019E A 07900 000	SALEM POINTE CAPITAL PARTNERS	\$ 80,000.00	\$ 20,000.00	AFFIRMED
114141	019L B 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114142	019L B 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114143	020H A 03300 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED
114144	020H A 03500 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED

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114145	020H A 03600 000	SALEM POINTE CAPITAL PARTNERS	\$ 150,000.00	\$ 37,500.00	AFFIRMED
114146	019L B 05400 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114147	019L B 05500 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	AFFIRMED
114148	019D A 08700 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 49,900.00	AFFIRMED
114149	019E C 00200 000	SALEM POINTE CAPITAL PARTNERS	\$ 85,000.00	\$ 21,250.00	AFFIRMED
114150	019E A 11800 000	SALEM POINTE CAPITAL PARTNERS	\$ 60,600.00	\$ 15,150.00	AFFIRMED
114151	019D B 02900 000	SALEM POINTE CAPITAL PARTNERS	\$ 49,900.00	\$ 12,475.00	AFFIRMED
114152	019E C 02700 000	SALEM POINTE CAPITAL PARTNERS	\$ 175,000.00	\$ 43,750.00	AFFIRMED
114153	019E A 03400 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
114154	019E A 03500 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
114155	019E C 00300 000	SALEM POINTE CAPITAL PARTNERS	\$ 85,000.00	\$ 21,250.00	AFFIRMED
114157	019E A 11000 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114158	019E A 11100 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114159	019E A 11200 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114160	019E A 11300 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114161	019E A 11400 000	SALEM POINTE CAPITAL PARTNERS	\$ 35,600.00	\$ 8,900.00	AFFIRMED
114162	019L A 00400 000	SALEM POINTE CAPITAL PARTNERS	\$ 45,000.00	\$ 11,250.00	value: \$42,000 assess: \$10,500
114163	019D A 04000 000	SALEM POINTE CAPITAL PARTNERS	\$ 53,500.00	\$ 13,375.00	AFFIRMED
114164	019E A 03700 000	SALEM POINTE CAPITAL PARTNERS	\$ 40,000.00	\$ 10,000.00	AFFIRMED
114165	019D A 03600 000	SALEM POINTE CAPITAL PARTNERS	\$ 42,800.00	\$ 10,700.00	AFFIRMED
114166	019D A 03700 000	SALEM POINTE CAPITAL PARTNERS	\$ 42,800.00	\$ 10,700.00	AFFIRMED
114896	019E A 08400 000	SALEM POINTE CAPITAL PARTNERS	\$ 57,000.00	\$ 14,250.00	AFFIRMED

NOTICE OF APPEAL PROCEDURES

REVIEW OF INITIAL ORDER

The Administrative Judge's decision in your case **BEFORE THE ADMINISTRATIVE JUDGE ON BEHALF OF THE TENNESSEE BOARD OF EQUALIZATION (the State Board)**, called an Initial Order, was entered on **September 1, 2023**. The Initial Order is not a Final Order but shall become a Final Order unless:

1. **A party files a Petition for Reconsideration of the Initial Order:** You may ask the Administrative Judge to reconsider the decision by filing a Petition for Reconsideration with the Administrative Procedures Division (APD). Your Petition should include your name, the above APD case number, and state the specific reasons why you think the decision is incorrect. APD must **receive** your written Petition no later than 15 days after entry of the Initial Order, which is **September 18, 2023**. A new 15 day period for the filing of an appeal to the State Board of Equalization (the State Board) (as set forth in paragraph (2), below) starts to run from the entry date of an order ruling on a Petition for Reconsideration, or from the twentieth day after filing the Petition if no order is issued. Filing instructions are included at the end of this document.

The Administrative Judge has 20 days from receipt of your Petition to grant, deny, or take no action on your Petition for Reconsideration. If the Petition is granted, you will be notified about further proceedings, and the timeline for appealing (as discussed in paragraph (2), below) will be adjusted. If no action is taken within 20 days, the Petition is deemed denied. As discussed below, if the Petition is denied, you may file an appeal of the Initial Order within 30 days after an Order denying the Petition for Reconsideration is sent or 30 days after the 20th day after the Petition is filed if no Order has issued, whichever comes first. *See* TENN. CODE ANN. § 4-5-317.

2. **A party files an appeal to the State Board:** A party may appeal the Administrative Judge's decision to the State Board pursuant to TENN. CODE ANN. §§ 67-5-1501 and 67-5-1506, and TENN. COMP. R. & REGS. 0600-01-.12. TENN. CODE ANN. § 67-5-1501(c) provides that an appeal "must be filed within thirty (30) days from the date the initial decision is sent." TENN. COMP. R. & REGS. 0600-01-.12(2) provides that the appeal be filed with the Executive Secretary of the State Board at the address indicated below and that the appeal must "identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order; and identify how the rights of the petitioner have allegedly been prejudiced because the administrative findings, inferences, conclusions, or decisions are: (1) in violation of constitutional or statutory provisions; (2) made upon unlawful procedure; (3) arbitrary and capricious or characterized by abuse of discretion; or (4) unsupported by evidence that is both substantial and material in light of the entire record." Any appeal to the State Board should also be filed with APD.
3. **The State Board of Equalization may decide on its own motion to review the Initial Order:** The State Board may affirm, reverse, or modify the Initial Order. The State Board may also remand the case to the Administrative Judge for further proceedings.

If either of the actions set forth in paragraphs (2) or (3) above occurs prior to the Initial Order becoming a Final Order, there is no Final Order until the State Board renders a Final Order.

If none of the actions set forth in paragraphs (1), or (2) or (3), are taken, then the Initial Order will become a Final Order. **In that event, YOU WILL NOT RECEIVE FURTHER NOTICE OF THE INITIAL ORDER BECOMING A FINAL ORDER.**

NOTICE OF APPEAL PROCEDURES

STAY

In addition to the above actions, you may file a Petition asking the Administrative Judge for a stay that will delay the effectiveness of the Initial Order. A Petition for stay must be **received** by the APD within 7 days of the date of entry of the Initial Order, which is no later than **September 8, 2023**. See TENN. CODE ANN. § 4-5-316. A reviewing court may also order a stay of the Initial Order upon appropriate terms. See TENN. CODE ANN. § 4-5-322 and 4-5-317.

REVIEW OF A FINAL ORDER

When an Initial Order becomes a Final Order, a person who is aggrieved by a Final Order may seek judicial review of the Final Order by filing a Petition for Review in the chancery court where the disputed assessment was made or in the chancery court of Davidson, Washington, Knox, Hamilton, Madison or Shelby Counties, whichever county is closest in mileage to the situs of the property. If the property is located in Knox, Hamilton or Shelby County, the Petition for Review may alternatively be filed in the chancery court of Davidson County. See TENN. CODE ANN. § 67-5-1511(b). The Petition for Review must be filed within 60 days of (a) the date of entry of a Final Order; (b) the date the Initial Order becomes a Final Order; or (c) the date of a notice or certificate sent by the State Board when it has taken a final action, whichever date is latest. See TENN. CODE ANN. §§ 4-5-322 and 67-5-1506(b). A Petition for Review of the final decision of the State Board in a contested case involving centrally assessed utility property assessed in accordance with title 67, chapter 5, part 13, shall be filed with the middle division of the Tennessee court of appeals.

The filing of a Petition for Reconsideration is not required before appealing. See TENN. CODE ANN. § 4-5-317. A reviewing court also may order a stay of the Final Order upon appropriate terms. See TENN. CODE ANN. §§ 4-5-322 and 4-5-317.

FILING

Documents should be filed with the Administrative Procedures Division by email *or* fax:

Email: APD.Filings@tn.gov

Fax: 615-741-4472

In the event you do not have access to email or fax, you may mail or deliver documents to:

Secretary of State
Administrative Procedures Division
William R. Snodgrass Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, TN 37243-1102

Documents to be filed with the Executive Secretary of the State Board of Equalization should be filed by email *or* regular mail:

Email: sb.web@cot.tn.gov

Executive Secretary of the State Board of Equalization
State Board of Equalization
425 Rep. John Lewis Way N.
Nashville, TN 37243