

Cherokee County Board of Tax Assessors
Regular Meeting
October 9, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: September 11, 2025 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemptions

2025 Homestead / State Float Base Corrections

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Batch P4, Certify to BOE

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch 1H, Hearing Officer

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections

Batch 3A, Changes

Batch 3A-1, Changes

Batch 3B, Certify to BOE

Batch 3B-1, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

MH1, Mobile Home Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

Cherokee County Board of Tax Assessors
Regular Meeting
October 9, 2025

6. Chief Appraiser Report

7. Attorney's Report / Executive Session

8. Adjournment

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPT	REASON	TAX DISTRICT
03N08 - 060	LIETCH LAURA	L13(ES1)	L01 WAS APPLIED IN ERROR, SHOULD ONLY HAVE L13 FOR TY 2025	01
15N24Y- 081	CELLINO MICHAEL LEONARD	L05(ESC)	NAME REMOVED FROM DEED FOR TY 2025	07
91N04 - 005 B	ALTUVE DAVID ALEJANDRO PEREZ	L06(ESC)	OWNER HAS EXEMPTIONS ON 15N13E-234	03



Becky Parker, Senior Appraiser

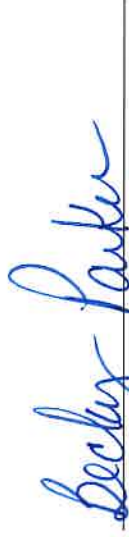


Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURB	TAX DISTRICT
02N09 - 126	DAVIS KELLY M	L01(ES3)	FLOAT BASE CHANGED IN ERROR	169500	341110	365390	01
03N01 - 001 B	REEVES PATRICIA ANN	L05(ESC)	REMOVED IN ERROR WHEN PROPER	911500	1287400	1291200	01
03N07A- 021	COLLIS JOANN	L05(ESC)	UPDATED DOCUMENTS PROVIDED	75000	267160	267260	02
03N08 - 045	FOX ROY	L01(ES3)	L01 ENTERED ON WRONG PARCEL, C	278600	664500	740400	01
13N08 - 050	ARMSTRONG PAMELA J	L05(ESC)	DATA ENTRY ERROR FOR TY 2025	76900	83528	109208	01
14N12J- 183	KURTZ KELLY	L02(ES3)	UPDATED DRIVERS LICENSE PROVIDED	523200	523200	782200	03
14N16D- 071	GEARING JEFFREY S	L02(ES3)	UPDATED DOCUMENTS PROVIDED	299840	299840	303930	03
15N05L- 006	RIVARDO RAYMOND	L05 (ESC)	UPDATED DOCUMENTS PROVIDED	657100	657100	687200	01
15N06A- 011	BLOOM JONATHAN A	L01(ES3)	REMOVED IN ERROR FOR TY 2025	116400	277810	291670	01
15N07G- 448	HOGAN STEVEN MARK	L20(ES5)	FILED FOR DIS VET FOR TY 2025	310100	413900	441800	01
15N07H- 199	BAILEY DANIEL	L01(ES3)	UPDATED DOCUMENTS PROVIDED	405700	725990	744870	01
15N10A- 290	MARINELLI DEBORAH	L01(ES3)	UPDATED DOCUMENTS PROVIDED	358340	358340	410640	01
15N11B- 506	WELCH CARL	L08(EL6)	UPDATED DOCUMENTS PROVIDED	233100	538210	554030	07
15N15C- 181	MINTON PAMELA	L20(ES5)	EXEMPTION CODE ERROR	130900	326530	349240	01
15N16L- 321	WEBBER KENNETH JR	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	351200	351200	373300	04
15N18R- 041	TENNYSON JOHN TTE	L01(ES3)	DEED WAS PROCESSED FOR TY 2025	416279	566700	613380	07
15N19B- 096	LAMMENS MARY	L13(ES1)	UPDATED DOCUMENTS PROVIDED	331100	637600	673200	04
15N24 - 163	REIHL CHARLES G	L01(ES3)	EXEMPTION ERROR, ONE STRUCTURE	365600	651610	674360	01
15N24P- 193	YENOWINE KEVIN DAVI	L20(ES5)	FILED DIS VET FOR TY 2025	671700	671700	688400	07
15N24Z- 001	PEDEN JOHN	L20(ES5)	UPDATED DOCUMENTS PROVIDED	710800	710800	710800	07
15N25B- 015	SCHWEITZER JOAN	L05(ESC)	UPDATED DOCUMENTS PROVIDED	144800	144800	377400	01

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
15N26E- 266	MCNEIL LORI	L07(ESC)	DATA ENTRY ERROR FOR TY 2025	488100	488100	518300	04
15N27A- 178	WEEMS MARK STEPHE	L01(ES3)	CORRECTED FLOAT BASE VALUE FOR	345063	564800	715300	01
15N28 - 138	PHILLIPS TONY A	L01(ES3)	CORRECTED FLOAT BASE FOR TY 23,4	245700	445750	436450	01
15N28 - 223A	TAYLOR DONALD	L01(ES3)	UPDATED DOCUMENTS PROVIDED	465200	798100	908100	01
15N30 - 180	LOVE MARY	L13(ES1)	UPDATED DOCUMENTS PROVIDED	330340	330340	337740	01
21N05 - 239	MURPHY FLORENCE	L05(ESC)	CORRECTED BASE VALUE FOR TY 202	136100	264950	278100	01
21N06J- 047	ETZLE JOHN J IV	L13(ES1)	APPLIED DURING APPEAL SEASON FC	355200	355200	391700	01
21N11F- 036	MONTEZA VELASQUEZ	L13(ES1)	APPLIED DURING APPEAL SEASON FC	308400	308400	306800	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
04N04A- 062	MAUREEN BAQUERO	L01(ES3)	EXEMPTIONS REMOVED IN ERROR	204600	421080	429350	02
15N12B- 345	LUNA PETRONILO	L01(ES3)	EXEMPTIONS REMOVED IN ERROR	179320	306220	286920	01
15N17F- 386	PACELLI LAURA	L05(ESC)	EXEMPTIONS REMOVED IN ERROR	504900	817500	836100	07
15N18K- 018	WHATLEY CLARA	L05(ESC)	EXEMPTIONS DROPPED IN ERROR	349880	369140	386490	07
15N24 - 024	SMITH BETTY	L05(ESC)	EXEMPTIONS REMOVED IN ERROR	368900	452330	520000	05
15N24K- 223	WAITS JUDITH	L05(ESC)	EXEMPTIONS REMOVED IN ERROR	237600	493900	524840	07
15N24R- 003	WATSON CHARLES	L01(ES3)	EXEMPTIONS REMOVED IN ERROR	234600	425500	463560	07
15N30C- 182	HUFTON CHRISTOPHER	L13(ES1)	REMOVED IN ERROR	117000	371620	374120	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

HOMESTEAD/STATE FLOAT BASE CORRECTIONS

PARCEL_NO	ORIGHOMVAL	SW_HSBASECURR_VAL	PREV_VAL	HOMEDATE	TAXDISTRICT	HOMEEXEMPT
02N01A 068	707500	707500	707500	00:00.0	1	S0
02N01A 339	686400	686400	128000	00:00.0	1	S0
02N02 145 A	1205120	1205120	1197420	00:00.0	1	S0
02N02 153	186800	346460	328060	00:00.0	1	L01
02N02 225	774720	796360	774720	00:00.0	1	S0
02N02D 010	416800	683600	635900	00:00.0	1	L01
02N02D 166	583800	907200	879300	00:00.0	1	L01
02N02F 015	633100	633100	116000	00:00.0	1	S0
02N02F 018	606300	606300	116000	00:00.0	1	S0
02N02F 019	630800	630800	116000	00:00.0	1	S0
02N02F 020	500200	500200	116000	00:00.0	1	S0
02N02F 032	545700	545700	116000	00:00.0	1	S0
02N02F 033	558800	558800	116000	00:00.0	1	S0
02N02F 036	499300	499300	116000	00:00.0	1	S0
02N02F 037	633300	633300	116000	00:00.0	1	S0
02N02F 044	629400	629400	116000	00:00.0	1	S0
02N02F 045	605900	605900	116000	00:00.0	1	S0
02N03 235	317800	317800	317800	00:00.0	1	S0
02N03B 014	160300	160300	418200	00:00.0	1	L05
02N04 106	776000	779700	776000	00:00.0	1	S0
02N04 167	145800	402310	362400	00:00.0	1	L20
02N04 167 A	142700	477930	429030	00:00.0	1	L20
02N04B 146	398400	664700	629700	00:00.0	1	L05
02N04C 062	212900	414360	411560	00:00.0	1	L01
02N04C 173	136600	297040	269340	00:00.0	1	L08
02N04C 211	142000	319640	289040	00:00.0	1	L05
02N05 062	247300	613460	543860	00:00.0	1	L05
02N06 066	522800	1445020	1375440	00:00.0	1	L01
02N06 086	637800	778200	637800	00:00.0	1	S0
02N06 238	445530	535730	470530	00:00.0	1	S0
02N07 020 A	539600	600600	539600	00:00.0	1	S0
02N07 047 A	676330	696700	676330	00:00.0	1	L01
02N07 163	376700	618900	606300	00:00.0	1	L01

23N08	037	322900	451500	322900	00:00.0	1 S0
91N02	021	278020	341290	278020	00:00.0	3 L02
91N10	031	225250	225250	184320	00:00.0	3 S0
91N21	049 E	270100	274100	270100	00:00.0 3B	S0
91N22	055	214800	214300	214800	00:00.0 3B	S0
91N22	058	143500	143200	143500	00:00.0 3B	S0
91N27	006 A	60100	142610	140910	00:00.0	3 L02
92N04A	026	433600	619700	585700	00:00.0	7 L01
92N05A	056	909550	1049720	909550	00:00.0 7A	S0
92N06	031 A	65800	253110	249310	00:00.0 7A	L01
92N06	099	199500	270600	199500	00:00.0 7A	S0
93N00A	107	412400	412400	252100	00:00.0 4A	S0
93N00A	109	412600	412600	252200	00:00.0 4A	S0
93N00A	111	415000	415000	202700	00:00.0 4A	S0
93N00A	113	412400	412400	202700	00:00.0 4A	S0
93N01	006 D	1446400	1446400	215000	00:00.0	4 S0
94N02	027	329900	598900	329900	00:00.0	2 S0
94N02	052	695700	695700	52000	00:00.0	2 S0
94N02	066	114100	374720	335420	00:00.0	2 L05
94N04	014	440170	542890	440170	00:00.0	2 L01
94N04	047	526700	325800	243000	00:00.0	2 S0
94N05	019	275900	285900	275900	00:00.0	2 S0
94N05	026	460810	367410	460810	00:00.0	2 S0
94N06A	223	390900	390900	361900	00:00.0	2 S0
94N06A	237	465900	465900	429800	00:00.0	2 S0
94N06A	262	411800	411800	310600	00:00.0	2 S0
94N06A	270	410900	410900	362200	00:00.0	2 S0
95N02	020 B	354400	358300	361500	00:00.0	6 L05


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

10/9/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
SMEDLEY DANIEL W	01	154459	M	R	2025	\$64,606.00	\$0.00		None	TP provided Bill of Sale proving boat sold 10-30-2023.
EVOLVA INC	04	151996	B	R	2025	\$8,331,198.00	\$0.00		None	TP provided documentation showing business sold, new owner #156269.
LALLEMAND BIO-INGREDIENTS USA LLC	04	156269	B	R&R	2025	\$8,302,945.00	\$8,302,945.00		None	Tax district changed from 01 to 04.
RIVER LAUREN GIFTS & BOUTIQUE	02	154300	B	R	2025	\$70,000.00	\$0.00		None	TP provided documentation showing business closed.
STACIE PORTER	01	147494	M	R	2025	\$35,086.00	\$0.00		None	TP provided Bill of Sale showing boat sold 9/12/2024.
DEAN & SONS OUTDOOR SERVICES INC	01	143882	B	R	2025	\$72,906.00	\$0.00		None	TP provided sales agreement showing business sold 8/21/2023.
DEAN & SONS OUTDOOR SERVICES INC	01	143882	B	R	2024	\$110,000.00	\$0.00		None	TP provided sales agreement showing business sold 8/21/2023.
EUROPEAN MOTORWORKS INC	01	36484	B	R	2025	\$29,956.00	\$0.00		None	TP provided sales agreement showing business sold 10/19/2023.
EUROPEAN MOTORWORKS INC	01	36484	B	R	2024	\$29,956.00	\$0.00		None	TP provided sales agreement showing business sold 8/21/2023.
CAMELLIA PLACE PROPCO LLC	07	151817	B	NOD	2025	\$0.00	\$154,912.00		45 Day	TP filed timely 2025 return, listing zero on all pages, assessor did not see attached asset (listing with 2025 values).
RING POWER CORPORATION	01	152163	B	R	2025	\$266,768.00	\$0.00		None	TP provided BOS for heavy duty equipment.
MAVIS SOUTHEAST LLC	03	156444	B	NOD	2025	\$0.00	\$293,431.00		45 Day	New location missed on timely filed 2025 return.
CARIZZI CRAIG	01	154076	M	NOD	2025	\$0.00	\$135,000.00		45 Day	Boat still active and reporting in Cherokee County.
AMH DEVELOPMENT LLC	01	156274	B	R&R	2025	\$293,752.00	\$293,752.00		None	Business name incorrect, update corrected business name and resend bill.
MIDGARD SELF STORAGE WOODSTOCK LLC	01	112987	B	R	2025	\$14,073.00	\$0.00		None	Duplicate account for account #145654.
MIDGARD SELF STORAGE WOODSTOCK LLC	01	112987	B	R	2024	\$7,255.00	\$0.00		None	Duplicate account for account #145654.
SALLING MARK	01	156224	M	R	2025	\$69,761.00	\$0.00		None	TP provided PRC from Cobb County proving boat is not in Cherokee County.
BROADWELL ERIC	01	156416	A	R	2025	\$49,500.00	\$0.00		None	TP provided hanger invoice proving Aircraft is in Pickens county.
MCGOWIN JAMES E	01	156408	A	R	2025	\$25,250.00	\$0.00		None	TP provided Information proving Aircraft is in Pickens county.
GONZALEZ ANGELO N	01	148157	M	R	2022	\$47,179.00	\$0.00		None	DNR report shows boat located at a different address and not owned by the home owner.
CARSCATCH LLC	01	148112	B	R&R	2025	\$1,072,297.00	\$27,807.00	27,807	None	TP inventory is not subject to taxes because inventory is car dealership inventory.
DOYLE JAMES	01	147805	M	R	2025	\$77,277.00	\$0.00		None	TP provided Forsyth County PRC showing boat is not in Cherokee County.
DOYLE JAMES	01	147805	M	R	2024	\$77,277.00	\$0.00		None	TP provided Forsyth County PRC showing boat is not in Cherokee County.
DOYLE JAMES	01	147805	M	R	2023	\$77,277.00	\$0.00		None	TP provided Forsyth County PRC showing boat is not in Cherokee County.
DOYLE JAMES	01	147805	M	R	2022	\$77,277.00	\$0.00		None	TP provided Forsyth County PRC showing boat is not in Cherokee County.
CURL CLINT	01	155396	M	R	2025	\$150,000.00	\$0.00		None	TP provided Forsyth PRC showing boat is not in Cherokee County.
DEXT CAPITAL LLC	01	156276	B	R&R	2025	\$33,022.00	\$33,022.00		None	TP provided proof of timely filing with USPS. Removing Penalty.
TATUM DARIN	01	153810	M	R	2025	\$9,809.00	\$0.00		None	TP provided documentation boat sold 2024.
TATUM DARIN	01	155196	M	R	2025	\$9,279.00	\$0.00		None	TP provided documentation boat sold 2024.

BOA Standard Agenda (P1)
10/9/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
THOMPSON, BARRY	01	147889	M	R	2025	\$23,111.00	\$0.00		None	TP provided BCS showing boat sold 8/8/2024.
HONOUR CAPITAL LLC	01	150165	B	R	2025	\$42,051.00	\$0.00		None	All assets purchased by DEXT Capital LLC Leasing account reporting.
HONOUR CAPITAL LLC	03	150161	B	R	2025	\$24,574.00	\$0.00		None	All assets purchased by DEXT Capital LLC Leasing account reporting.
SMITH, GARY P	01	151740	M	R	2025	\$30,254.00	\$0.00		None	TP provided BCS showing boat sold in May of 2022.
SMITH, GARY P	01	155031	M	R	2025	\$500.00	\$500.00		None	This vessel is no longer taxable when not combined with acct#15174, remove billing.
LISBOA DOMINGUES ANTONIO	01	150615	M	R	2025	\$20,164.00	\$0.00		None	TP provided BCS showing boat sold 6/30/2024.
PROPERTY HOLDING COMPANY LLC	01	151938	B	R&R	2025	\$441,852.00	\$441,852.00		None	Business had a name change for 2025, it was indicated on 2025 return.


TMA Account Manager


Chief Appraiser

10/9/2025

Date Approved By Board

BOA Appeals Agenda (P3)

10/9/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
GEORGE ARCE	01	151656	A	R&R	2025	\$76,000.00	\$70,000.00		None	2025-28114	Value agreement signed to resolve 2025 appeal.
GULF HELICOPTERS LLC	01	156409	A	R	2025	\$515,000.00	\$0.00		None	2025-25416	Value agreement signed to resolve 2025 appeal.
SHRIJI SWAMI LLC	03	154377	B	R&R	2025	\$403,272.00	\$608,000.00	608,000	None	2025-26411	Value agreement signed to settle 2025 appeal.

Rm Peterson

TMA Account Manager

Chen

Chief Appraiser

10/9/2025

Date Approved By Board

Certify to BOE Agenda (P4)

Meeting Date:

10/09/2025

Tax Year:

2025

TAXPAYER	TAX DISTRICT	Account	APPEAL Number	PREV VAL	CURR VAL	EXPLANATION
RIBAR ROBERT	01	81940	28406	3,324,723	3,324,723	9/26/2025: No communication from tp, referring to BOE.
TODD M	01	140877	28408	93,000	93,000	RMP 9/15/25: emailed bluebook and comps, requested photos and docs from TP. RMP
SMITH DIEGO DIEGO SMITH WESTFALL, MICHAEL T	03	154115	26405	400,000	400,000	8/5/2025: tp called to let me know he received my email and is working with his accountant
	01	156389	28409	55,000	55,000	9/15/25: emailed tp bos, and FAA registration showing aircraft reg in Cherokee county, req
N6577JULIET LLC	01	151739	2022-12345	290,136	290,136	10/6/25: 2022 AUDIT VALUE

Amber
10-9-2025

John J. Bell

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2025

Batch: 1 - Current Year Changes

Meeting Date: Thursday, October 9, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N15 - 087	STONE FAMILY TRUST	\$368,400	\$325,300	10/24 STRUCTURE FIRE	N/A
15N18 - 045	VAUGHN REAL ESTATE LLC	\$893,700	\$596,700	299C WAS NOT APPLIED FROM A 2024 APPEAL	N/A
91N19 - 029	HARMONY REAL ESTATE CA	\$2,482,360	\$2,250,000	PARCEL SHOULD HAVE BEEN UNDER 299C FROM THE 2024TY	N/A



Blake McFarland, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 217 C	COLUMBIA PROP PARTNERS III LLC GRAHAM GROUP	446,200	390,000	VA AT \$390,000. 299C APPLIES. NO NOTICE REQUIRED.	25739 01	
02N03 217 D	COLUMBIA PROP PARTNERS III LLC GRAHAM GROUP	271,800	247,000	VA AT \$247,000. 299C APPLIES. NO NOTICE REQUIRED.	25738 01	
03N01 087 FF	WAFFLE HOUSE INC COMMERCIAL PROPERTY TAX P	572,400	538,900	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25699 02	
03N06 078	HEIRLOOM INVESTMENTS LLC RYAN LLC	965,970	900,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26796 01	
03N11 151	L & F CEMO LLC RYAN LLC	2,967,600	2,890,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28251 01	
14N08 091	TOP TIER SELF STORAGE LLC FELLER, SCHEWE, SCOTT & R	3,672,600	2,862,800	VA AT \$2,862,800. 299C APPLIES. NO NOTICE REQUIRED.	26811 01	
14N22A 060 P	REINHARD COMMERCIAL PROP INC POWELL & CROWLEY, LLP	559,300	204,400	CHANGE PER OFFICE REVIEW. SEND 30 DAY NOTICE.	28383 03	
14N22A 060 S	WESTDALE GRAND CANTON LLC KE ANDREWS & CO	84,318,300	73,448,550	VA AT \$73,448,550. 299C APPLIES. NO NOTICE REQUIRED.	28205 03	
14N23 095 A	WAFFLE HOUSE INC COMMERCIAL PROPERTY TAX P	606,500	605,500	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25700 03	
15N05 015	GREEN MXB LLC KE ANDREWS & CO	885,390	885,000	VA AT \$885,000. 299C APPLIES. NO NOTICE REQUIRED.	28207 01	
15N05 144 P	WAFFLE HOUSE INC COMMERCIAL PROPERTY TAX P	710,400	678,400	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25701 01	
15N08 017 M	WAFFLE HOUSE INC COMMERCIAL PROPERTY TAX P	809,710	727,310	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25702 01	
15N11 002 H	MP THE PALMER LLC RYAN LLC	110,836,800	89,230,300	VA AT \$89,230,300. 299C APPLIES. NO NOTICE REQUIRED.	26817 01	
15N11 002 AA	CASSINO CHIP GA LLC KE ANDREWS & CO	1,747,680	1,747,000	VA AT \$1,747,000. 299C APPLIES. NO NOTICE REQUIRED.	28206 01	
15N11 010 H	HERITAGE AT MADISON POINTE LP FELLER, SCHEWE, SCOTT & R	11,408,100	10,609,000	VA AT \$10,609,000. 299C APPLIES. NO NOTICE REQUIRED.	26803 07	
15N12 121 A	ZJAM PARTNERS LLC KE ANDREWS & CO	1,552,500	1,552,000	VA AT \$1,552,000. 299C APPLIES. NO NOTICE REQUIRED.	28208 07	
15N12 218	J & G FAMILY LLLP K E ANDREWS	2,484,930	2,357,930	CHANGE PER OFFICE REVIEW. SEND 30 DAY NOTICE.	28366 07	
15N12 251	WOOD SUN POOH LLC DUCHARME MCMILLEN & ASSOC	1,369,410	1,300,000	VA AT \$1,300,000. 299C APPLIES. NO NOTICE REQUIRED.	28209 07	
15N13 008 N	2020 PARTNERS LLC COMMERCIAL PROPERTY TAX P	1,316,200	1,211,000	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25706 03	
15N13 012 A	2020 CANTON LLC COMMERCIAL PROPERTY TAX P	311,500	292,000	ADJ PER CONDITION, VALUE AGREEMENT (NO NOTICE)	25705 03	

1A: Commercial Appeal Changes

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N15 054 H	HOLLY SPRINGS BUILDING LLC THE TAX RELIEF GROUP	13,055,300	10,772,800	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	25840 04	
15N16 031	405 BELL CT F6 LLC DON BARNHILL ASSOCIATES	1,629,040	1,495,986	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28398 07	
15N16 117 A	1B SOUTHERN PROPERTIES LLC RYAN LLC	211,900	180,000	VALUE AGREEMENT, UNDER CONSTRUCTION 1 YEAR DEAL, NO NOTICE	26830 04	
15N18 043 L	BFP HOLDINGS LLC BRAY & JOHNSON	672,600	490,300	UNIFORMITY CORRECTION. SEND 30 DAY NOTICE.	26392 07	
15N18 170 G	EIG14T BBMA GA WOODSTOCK LLC RYAN LLC	2,282,600	2,200,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28254 07	
22N12 144	TARGHEE PARTNERS LLC	289,000	105,000	CORRECTED PER OFFICE REVIEW. SEND 30 DAY NOTICE.	26299 01	
91N15 046	SILEX DOWNTOWN LLC	39,000	7,600	CORRECTION PER OFFICE REVIEW. SEND 30 DAY NOTICE.	26730 3B	
91N15 046 B	SILEX DOWNTOWN LLC	29,600	8,800	CHANGE PER OFFICE REVIEW. SEND 30 DAY NOTICE.	26728 3B	
91N15 078	200 WEST MAIN LLC	405,100	386,600	CHANGE PER OFFICE REVIEW. SEND 30 DAY NOTICE.	26731 3B	
91N16 119 A	WEST MAIN STREET VENTURES LLC	3,409,030	2,927,410	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26632 3B	
91N19 030 B	WAFFLE HOUSE INC #1269 COMMERCIAL PROPERTY TAX P	563,040	490,000	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25703 03	
92N05 029 A	DMC TOWNE LAKE LLC GRAHAM GROUP	1,491,900	1,072,700	NO VALUE CHANGE FROM 2ND APPEAL, VALUE AGREEMENT (NO NOTICE)	25720 7A	
92N06 028	SOUTH CHASTAIN PARTNERS LLC GRAHAM GROUP	1,563,410	1,450,000	VA AT \$1,450,000. 299C APPLIES. NO NOTICE REQUIRED.	25718 7A	
92N07 008 A	WAFFLE HOUSE INC COMMERCIAL PROPERTY TAX P	651,910	568,610	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	25704 07	
34		254,106,720	214,832,896			

1B: Commercial Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22 051 C	CHRYSOS WEALTH MANAGEMENT LLC TAX ADVISORS GROUP	1,371,490	1,371,490	CERTIFY TO BOE	28386 03	
14N22A 060 Q	REINHARD COMMERCIAL PROP INC POWELL & CROWLEY, LLP	4,261,500	4,261,500	CERTIFY TO BOE.	28382 03	
15N07C 001 D	TB&P PROPERTIES LLLP TAX ADVISORS GROUP	2,039,200	2,039,200	CERTIFY TO BOE	28365 01	
15N08 047 G	HUTTON CANTON SIXES GA ST LLC PIVOTAL TAX SOLUTIONS, LL	1,398,200	1,398,200	CERTIFY TO BOE.	28390 01	
15N09 084	CHEROKEE LAND INVESTMENTS LLC	1,159,200	845,000	2ND APPEAL. CRTIFY TO BOE.	26785 04	
15N11J 011	TOWNE LAKE OFFICE CONDO INC	186,204	186,204	CERTIFY TO BOE	26701 01	
15N11J 012	TOWNE LAKE OFFICE CONDO INC	178,504	178,504	CERTIFY TO BOE	26702 01	
15N11J 013	TOWNE LAKE OFFICE CONDO INC	179,404	179,404	CERTIFY TO BOE	26703 01	
15N11J 014	TOWNE LAKE OFFICE CONDO INC	181,304	181,304	CERTIFY TO BOE	26704 01	
15N11J 015	TOWNE LAKE OFFICE CONDO INC	179,404	179,404	CERTIFY TO BOE	26705 01	
15N11J 020	TOWNE LAKE OFFICE CONDOS INC	197,010	197,010	CERTIFY TO BOE	26699 01	
15N11J 021	TOWNE LAKE OFFICE CONDO INC	188,504	188,504	CERTIFY TO BOE	26706 01	
15N11J 022	TOWNE LAKE OFFICE CONDO INC	178,504	178,504	CERTIFY TO BOE	26707 01	
15N11J 023	TOWNE LAKE OFFICE CONDO INC	182,304	182,304	CERTIFY TO BOE	26708 01	

1B: Commercial Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N11J 024	TOWNE LAKE OFFICE CONDO INC	178,904	178,904	CERTIFY TO BOE	26709 01	
15N11J 025	TOWNE LAKE OFFICE CONDO INC	178,904	178,904	CERTIFY TO BOE	26710 01	
15N11J 026	TOWNE LAKE OFFICE CONDOS INC	216,810	216,810	CERTIFY TO BOE	26700 01	
15N11J 060	TOWNE LAKE OFFICE CONDO INC	190,710	190,710	CERTIFY TO BOE	26695 01	
15N11J 061	TOWNE LAKE OFFICE CONDO INC	190,710	190,710	CERTIFY TO BOE	26696 01	
15N11J 062	TOWNE LAKE OFFICE CONDO INC	190,710	190,710	CERTIFY TO BOE	26697 01	
15N12 061	GETTEL WOODSTOCK INC PIVOTAL TAX SOLUTIONS, LL	15,152,200	15,152,200	CERTIFY TO BOE.	28388 07	
15N13 014	AGREE EASTERN LLC ERNST & YOUNG LLP	6,596,600	6,596,600	CERTIFY TO BOE	28400 03	
15N13 106	020323 HICKORY LLC	1,613,300	1,613,300	CERTIFY TO BOE	26257 01	
15N15A 079 A	THE KROGER CO #430 ERNST & YOUNG LLP	6,177,830	6,177,830	CERTIFY TO BOE	28401 04	
15N17A 190 A	SOPHY PROPERTIES LLC	1,164,110	1,164,110	CERTIFY TO BOE	26793 07	
15N18 071	GETTEL WOODSTOCK INC PIVOTAL TAX SOLUTIONS, LL	2,392,700	2,392,700	CERTIFY TO BOE.	28389 07	
21N12 036 A	MAGIC COMMERCIAL PROPERTIES INC POWELL & CROWLEY, LLP	1,159,700	1,159,700	CERTIFY TO BOE.	28384 01	
21N12 063 B	ATLANTIC COMMERCIAL LAND POWELL & CROWLEY, LLP	3,395,800	3,395,800	CERTIFY TO BOE.	28385 01	
91N03 021	SNJ INVESTMENT PARTNERS LLC	457,300	457,300	CERTIFY TO BOE	26755 03	
29		51,137,020	50,822,820			

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N27 105 B	CORNER STORAGE CHEROKEE LLC GRAHAM GROUP	5,548,230	5,548,230	CERTIFY TO HEARING OFFICER	26644 01	
15N05 015	GREEN MXB LLC KE ANDREWS & CO	885,390	885,390	CERTIFY TO HEARING OFFICER.	28207 01	
15N10 004 B	RIDGEWALK HEIGHTS LLC PROPERTY TAX CONSULTANTS	22,203,900	100	CERTIFY TO HEARING OFFICER.	26354 07	
15N10 005	RIDGEWALK HEIGHTS LLC PROPERTY TAX CONSULTANTS	216,900	216,900	CERTIFY TO HEARING OFFICER.	26355 07	
15N10 006	RIDGEWALK HEIGHTS LLC PROPERTY TAX CONSULTANTS	194,700	194,700	CERTIFY TO HEARING OFFICER.	26356 07	
15N10 007	RIDGEWALK HEIGHTS LLC PROPERTY TAX CONSULTANTS	10,918,000	4,306,400	CERTIFY TO HEARING OFFICER.	26358 07	
15N10 008	RIDGEWALK HEIGHTS LLC PROPERTY TAX CONSULTANTS	31,521,300	59,564,800	CERTIFY TO HEARING OFFICER.	26359 07	
15N11 002 AA	CASSINO CHIP GA LLC KE ANDREWS & CO	1,747,680	1,747,680	CERTIFY TO HEARING OFFICER.	28206 01	
15N11J 054	RG LONDON III LLC CBRE	185,004	185,004	CERTIFY TO CHO	28376 01	
15N11J 055	RG LONDON III LLC CBRE	194,304	194,304	CERTIFY TO CHO	28377 01	
15N11J 056	RG LONDON III LLC CBRE	185,304	185,304	CERTIFY TO CHO	28378 01	
15N11J 057	RG LONDON III LLC CBRE	185,604	185,604	CERTIFY TO CHO	28379 01	
15N11J 058	RG LONDON III LLC CBRE	185,604	185,604	CERTIFY TO CHO	28380 01	
15N11J 059	RG LONDON III LLC CBRE	185,604	185,604	CERTIFY TO CHO	28381 01	
15N11J 064	RG LONDON III LLC CBRE	196,904	196,904	CERTIFY TO CHO	28368 01	
15N11J 065	RG LONDON III LLC CBRE	185,504	185,504	CERTIFY TO CHO	28369 01	
15N11J 066	RG LONDON III LLC CBRE	185,804	185,804	CERTIFY TO CHO	28370 01	
15N11J 067	RG LONDON III LLC CBRE	185,504	185,504	CERTIFY TO CHO	28371 01	
15N11J 068	RG LONDON III LLC CBRE	189,404	189,404	CERTIFY TO CHO	28372 01	

1H

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N11J 069	RG LONDON III LLC CBRE	185,004	185,004	CERTIFY TO CHO	28373 01	
15N12 121 A	ZJAM PARTNERS LLC KE ANDREWS & CO	1,552,500	1,552,500	CERTIFY TO HEARING OFFICER	28208 07	
91N15 069 B	290 E MAIN LLC PROPERTY TAX CONSULTANTS	1,587,670	1,451,170	2ND APPEAL. CERTIFY TO HEARING OFFICER.	25907 3B	
22		78,625,818	77,717,418			

[Signature]

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EXEMPT DIGEST CHANGES

Tax Year: 2025

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, October 9, 2025

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
14N17 046 E	CITY OF CANTON	\$20,500	\$20,500	NON-EXEMPT TO EXEMPT ENTITY
91N06 -B -002 F	GOSHEN VALLEY FOUNDATION	\$1,206,610	\$1,206,610	ENTITY QUALIFIES FOR EXEMPT STATUS
91N15 - -053	DOWNTOWN DEVELOPMENT A	\$2,583,400	\$2,583,400	NON-EXEMPT TO EXEMPT ENTITY
91N15 - -056	DOWNTOWN DEVELOPMENT A	\$211,000	\$211,000	NON-EXEMPT TO EXEMPT ENTITY
91N15 - -057	DOWNTOWN DEVELOPMENT A	\$107,300	\$107,300	NON-EXEMPT TO EXEMPT ENTITY



Blake McFarland, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, October 9, 2025

RESIDENTIAL DIGEST - Batch: 3

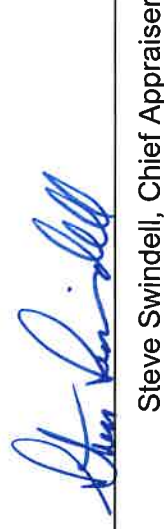
Tax Year: 2025

Meeting Date: 10-9-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N03 - -022	STEELE TAYLOR MICHAEL	\$146,210	\$83,410	CORRECTION FOR TAX YEAR 2025
15N09A- -003	ODELL BETTY & MARK	\$364,030	\$339,730	CORRECTION FOR TAX YEAR 2025
15N20 - -443	BURTON THAD BRENT & CYNTHIA	\$413,650	\$354,150	CORRECTION FOR TAX YEAR 2025



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10-9-2025

3A: Residential Appeal Changes

Meeting Date: 10/09/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02C 070	NARAYANASWAMY JAYANTHI LGB REALTY MANAGEMENT, LL	403,850	391,150	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25627 01	
02N03B 053	PROGRESS RES BORROWER 12 LLC RYAN LLC	492,130	473,530	CORRECTED PER FIELD CHECK	27671 01	
03N10 282	GRABOWSKI DAVID JOSEPH	617,580	594,700	OVERRIDE PER COMPER	28359 01	
03N14 066	FRANCE STEPHEN M &	579,400	560,300	OVERRIDE PER COMPER	26712 01	
03N18C 005	PLATT BRUCE	955,600	878,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	24805 01	
03N24 105 H	CHAPMAN WILLIAM CAREY JR	1,305,100	1,100,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25389 01	
03N27 101	STYLES KEVIN RUSSELL GEORGIA TAX APPEALS, LLC	965,900	938,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	27100 01	
14N02 069	SMITH A DERRICK	554,300	504,900	CORRECTED PER FIELD CHECK	26370 01	
14N12F 105	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28292 03	
14N12F 106	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28293 03	
14N12F 107	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28294 03	
14N12F 112	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28295 03	
14N12F 113	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28296 03	
14N12F 114	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28297 03	
14N12F 115	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28298 03	
14N12F 116	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28299 03	
14N12F 117	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28300 03	
14N12F 118	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28301 03	
14N12F 119	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28302 03	
14N12F 120	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28303 03	

3A: Residential Appeal Changes

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N12F 121	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	90,000	75,000	ADJUSTED LAND VALUE	28304 03	
14N12J 136	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	789,500	90,000	CORRECTED PER FIELD CHECK	28276 03	
14N12J 140	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	605,100	90,000	CORRECTED PER FIELD CHECK	28275 03	
14N18F 037	PROGRESS RES BORROWER 8 LLC RYAN LLC	328,200	317,500	OVERRIDE PER COMPER	27889 03	
14N18F 042	PROGRESS RESIDENTIAL RYAN LLC	322,790	310,000	OVERRIDE PER COMPER	27897 03	
14N18F 043	PROGRESS RESIDENTIAL RYAN LLC	409,500	392,000	OVERRIDE PER COMPER	27895 03	
14N18F 075	IH5 PROPERTY GEORGIA LP RYAN LLC	368,000	348,300	OVERRIDE PER COMPER	27438 03	
14N24A 010	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	340,830	328,400	OVERRIDE PER COMPER	27620 03	
14N24A 026	MONTPELIER ASSETS LLC RYAN LLC	270,230	264,000	OVERRIDE PER COMPER	28045 03	
14N24A 062	MCH SFR PROPERTY OWNER 1B LLC RYAN LLC	281,130	275,800	OVERRIDE PER COMPER	28121 03	
14N24A 067	TAH 2018-1 BORROWER RYAN LLC	283,070	269,070	CORRECTED PER FIELD CHECK	28004 03	
14N24A 117	SFR JV-1 2020-1 BORROWER LLC RYAN LLC	277,080	266,480	CORRECTED PER FIELD CHECK	27987 03	
14N24A 127	RESIDENTIAL HOME BUYER ATL LLC RYAN LLC	366,660	353,900	OVERRIDE PER COMPER	27585 03	
14N24A 178	IH3 PROPERTY GEORGIA L P RYAN LLC	283,500	270,200	OVERRIDE PER COMPER	27409 03	
14N24A 188	PROGRESS RESIDENTIAL RYAN LLC	363,500	358,100	OVERRIDE PER COMPER	27827 03	
14N24A 225	HOME SFR BORROWER LLC RYAN LLC	311,880	305,600	OVERRIDE PER COMPER	27591 03	
14N24B 072	OLYMPUS BORROWER 1 LLC RYAN LLC	313,500	309,100	OVERRIDE PER COMPER	27603 03	
15N02C 054	RM1 SFR PROPCO B L P RYAN LLC	437,910	416,910	CORRECTED PER FIELD CHECK	28132 01	
15N02C 299	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	492,500	477,800	CORRECTED PER FIELD CHECK	28113 01	
15N04A 052	SANRITSU JAPAN CO LTD CBRE, INC.	388,530	369,700	OVERRIDE PER COMPER	28432 01	

3A: Residential Appeal Changes

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N04A 298	HANAZAKI AKIRA CBRE, INC.	476,920	468,700	OVERRIDE PER COMPER	28434	01
15N05A 023	TAKE COMMUNICATIONS CO LTD CBRE, INC.	488,430	465,000	OVERRIDE PER COMPER	28460	01
15N05A 036	OSUGI CO LTD CBRE, INC.	525,530	499,800	OVERRIDE PER COMPER	28461	01
15N05A 220	PROGRESS RES BORROWER 3 LLC RYAN LLC	432,850	415,550	CORRECTED PER FIELD CHECK	27781	01
15N05F 095	PROGRESS RES BORROWER 5 LLC RYAN LLC	365,610	316,410	CORRECTED PER FIELD CHECK	27811	01
15N06C 323	FKH SFR PROPCO B-HLD LP RYAN LLC	392,430	388,900	OVERRIDE PER COMPER	28180	01
15N07 019E36	SRP SUB LLC RYAN LLC	455,150	442,300	OVERRIDE PER COMPER	27543	01
15N07B 073	SRP SUB LLC RYAN LLC	467,100	405,600	OVERRIDE PER COMPER	27534	01
15N08J 194	PROGRESS RESIDENTIAL BWR 24 LLC RYAN LLC	452,000	433,600	OVERRIDE PER COMPER	27760	03
15N08J 215	TAH 2018-1 BORROWER RYAN LLC	415,500	409,300	OVERRIDE PER COMPER	28076	03
15N09 040	RANDALL CHRISTOPHER T &	1,088,600	802,700	OVERRIDE PER COMPER	25937	01
15N09A 057	MIYAUCHI KEIZO CBRE, INC.	416,720	410,500	OVERRIDE PER COMPER	28449	01
15N10C 021	PROGRESS RES BORROWER 5 LLC RYAN LLC	395,920	389,920	CORRECTED PER FIELD CHECK	27815	07
15N10D 216	SIFEN RONALD A	630,500	560,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	24984	07
15N11B 072	O'NEILL ROLLAND D DOUGLAS B MCKINNEY- EXECU	555,520	534,920	ADJUSTED FOR EXTREME DEPRECIATION	28340	07
15N11B 180	TAKEUCHI YUJI CBRE, INC.	458,600	447,900	CORRECTED PER FIELD INSPECTION	28454	07
15N12J 225	BECKERMAN ADAM TRUSTEE	818,800	740,000	OVERRIDE TO RECENT SALE VALUE	28387	07
15N13H 264	FKH SFR PROPCO A LP RYAN LLC	408,990	403,000	OVERRIDE PER COMPER	28176	03
15N13H 266	USCMF SN GEORGIA A LLC RYAN LLC	407,600	402,000	OVERRIDE PER COMPER	27506	03
15N14K 013	SFR JV-1 2021-1 BORROWER LLC RYAN LLC	378,100	374,400	OVERRIDE PER COMPER	27988	04

3A: Residential Appeal Changes

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14K 018	USCMF SN GEORGIA A LLC RYAN LLC	367,860	350,500	OVERRIDE PER COMPER	27502 04	
15N14L 059	PROGRESS RES BORROWER 8 LLC RYAN LLC	310,520	296,020	CORRECTED PER FIELD CHECK	27881 03	
15N15 477	MIDWAY EXCHANGE BORROWER 8 LLC RYAN LLC	366,770	361,070	CORRECTED PER FIELD CHECK	27569 01	
15N15C 034	PROGRESS RESIDENTIAL RYAN LLC	379,430	372,630	CORRECTED PER FIELD CHECK	27829 01	
15N17B 138	SFR XII NM ATL OWNER 1 LP RYAN LLC	495,730	441,700	OVERRIDE PER COMPER	27520 07	
15N17C 124	GLORY BE CORPORATION CBRE, INC.	419,460	358,960	CORRECTED PER FIELD CHECK	28438 07	
15N18C 010	BITOHKENSETSU CO LTD CBRE, INC.	496,540	488,340	CORRECTED PER FIELD CHECK	28436 01	
15N18D 071	SFR XII NM ATL OWNER 1 L P RYAN LLC	471,510	453,100	OVERRIDE PER COMPER	27498 07	
15N18H 114	LUNDY CHERRY ANN	381,560	358,000	OVERRIDE PER COMPER	28364 01	
15N18J 166	HOGREFE JAMES ERRETT	362,390	343,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	24895 01	
15N18N 152	AKAN AHMET	710,100	671,800	CORRECTED PER FIELD CHECK	28247 07	
15N20C 220	HPA BORROWER 2017-1 LLC HLR LAW	391,500	384,200	OVERRIDE PER COMPER	28256 04	
15N22G 154	SWH 2017-1 BORROWER LP RYAN LLC	450,600	443,000	OVERRIDE PER COMPER	27486 01	
15N23C 419	YAMASA CO LTD RYAN LLC	397,080	384,180	CORRECTED PER FIELD CHECK	27965 01	
21N06E 051	MISSION STREET HOMES LLC RYAN LLC	451,290	437,700	OVERRIDE PER COMPER	27580 01	
21N06F 097	TIWARI CHANDRA M HLR LAW	655,300	643,600	OVERRIDE PER COMPER	28258 01	
21N06F 565	TIWARI RAVI P & HLR LAW	655,500	647,500	OVERRIDE PER COMPER	28259 01	
21N10D 082	PROGRESSIVE VALUE MANAGEMENT LLC	616,964	536,960	ADJUSTED LAND VALUE	28269 01	
21N11D 137	MALONEY TODD A - TRUSTEE	419,660	419,660	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25002 01	
21N11E 108	SFR JV-1 2020-1 BORROWER LLC RYAN LLC	385,590	383,100	OVERRIDE PER COMPER	27994 01	

3A: Residential Appeal Changes

Meeting Date: 10/09/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N11E 211	RESIDENTIAL HOME BUYER-E ATL LLC RYAN LLC	386,210	379,210	CORRECTED PER FIELD CHECK	27594 01	
21N12A 084	SFR XII NM ATL OWNER 1 LP RYAN LLC	364,670	330,600	OVERRIDE PER COMPER	27509 01	
21N12B 019	SFR XII NM ATL OWNER 1 L P RYAN LLC	433,220	402,200	OVERRIDE PER COMPER	27500 01	
21N12B 111	PROSPERITY BENEVOLENT TRUST L	356,630	341,330	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	28268 01	
21N12B 249	PAGAYA SMARTRESI F1 FUND RYAN LLC	374,130	351,430	CORRECTED PER FIELD CHECK	27624 01	
21N12B 278	SFR XII NM ATL OWNER 1 LP RYAN LLC	411,820	392,900	OVERRIDE PER COMPER	27522 01	
21N12E 210	2017-2 IH BORROWER LP RYAN LLC	378,140	371,640	CORRECTED PER FIELD CHECK	27305 01	
21N12H 136	OLYMPUS BORROWER LLC RYAN LLC	312,260	310,000	OVERRIDE PER COMPER	27611 01	
21N12H 200	PROGRESS RES BORROWER 5 LLC RYAN LLC	313,460	311,300	OVERRIDE PER COMPER	27831 01	
22N06A 009	PROGRESS RES BORROWER 5 LLC RYAN LLC	314,000	278,600	OVERRIDE PER COMPER	27793 01	
22N09B 008	KERNION CHRISTOPHER HALLOCK LAW LLC	1,873,380	1,711,680	CORRECTED PER OFFICE REVIEW	28312 01	
91N01 D022	SMITH RONALD LEE(LIFE ESTATE)	234,000	226,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25617 03	
91N01 D027	SMITH RONALD LEE	182,300	120,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25618 03	
93		39,427,714	35,842,950			

3B: Residential Certify to BOE

Meeting Date: 10/09/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N13A 119	BISHOP JILL GEORGIA TAX APPEALS, LLC	1,318,000	1,202,200	CERTIFY TO BOE (2ND APPEAL)	27097	01
03N05A 032	FKH SFR C1 LP RYAN LLC	289,920	289,920	CERTIFY TO BOE	28146	01
03N05A 033	FKH SFR PROPCO B-HLD LP RYAN LLC	336,620	336,620	CERTIFY TO BOE	28182	01
03N11C 065	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	395,100	395,100	CERTIFY TO BOE	28119	01
03N12E 104	FKH SFR PROPCO G LP RYAN LLC	419,100	419,100	CERTIFY TO BOE	28189	01
14N10K 007	CULLINAN THOMAS MICHAEL TRUSTEE EQUITAX PROPERTY TAX ADVI	781,900	717,900	CERTIFY TO BOE (2ND APPEAL)	26525	03
14N10K 008	KURZEN WAYNE A & EQUITAX PROPERTY TAX ADVI	747,000	713,500	CERTIFY TO BOE (2ND APPEAL)	26576	03
14N12G 006	PROGRESS RES BORROWER 7 LLC RYAN LLC	324,400	324,400	CERTIFY TO BOE	27869	03
14N12G 068	TRUE NORTH PROPERTY OWNER B LLC RYAN LLC	355,100	355,100	CERTIFY TO BOE	27927	03
14N12G 097	PROGRESS RESIDENTIAL RYAN LLC	353,400	353,400	CERTIFY TO BOE	27894	03
14N16A 043	TRUST ATLANTA CO INC CBRE, INC.	455,960	455,960	CERTIFY TO BOE	28466	01
14N16D 046	ANRAGO LLC EQUITAX PROPERTY TAX ADVI	306,560	294,460	CERTIFY TO BOE (2ND APPEAL)	26573	03
14N18E 046	TRUE NORTH PROPERTY OWNER A LLC RYAN LLC	351,200	351,200	CERTIFY TO BOE	27918	01
14N18F 048	SFR JV-2 2024-2 BORROWER LLC RYAN LLC	310,520	310,520	CERTIFY TO BOE	28150	03
14N21B 093	PROGRESS RES BORROWER 8 LLC RYAN LLC	385,010	385,010	CERTIFY TO BOE	27884	03
14N21C 305	SFR CROWN JEWEL MOSS POINTE RYAN LLC	280,200	280,200	CERTIFY TO BOE	28023	01

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N21C 306	SFR CROWN JEWEL MOSS POINTE RYAN LLC	287,900	287,900	CERTIFY TO BOE	28024	01
14N21C 309	SFR CROWN JEWEL MOSS POINTE RYAN LLC	288,500	288,500	CERTIFY TO BOE	28025	01
14N21C 322	SFR CROWN JEWEL MOSS POINTE RYAN LLC	300,200	300,200	CERTIFY TO BOE	28161	01
14N21C 324	SFR CROWN JEWEL MOSS POINTE RYAN LLC	286,500	286,500	CERTIFY TO BOE	28026	01
14N21C 329	SFR CROWN JEWEL MOSS POINTE RYAN LLC	297,700	297,700	CERTIFY TO BOE	28106	01
14N21C 330	SFR CROWN JEWEL MOSS POINTE RYAN LLC	292,600	292,600	CERTIFY TO BOE	28021	01
14N21C 335	SFR CROWN JEWEL MOSS POINTE RYAN LLC	288,800	288,800	CERTIFY TO BOE	28017	01
14N21C 341	SFR CROWN JEWEL MOSS POINTE RYAN LLC	287,900	287,900	CERTIFY TO BOE	28020	01
14N21C 349	SFR CROWN JEWEL MOSS POINTE RYAN LLC	289,500	289,500	CERTIFY TO BOE	28013	01
14N24A 041	PROGRESS RESIDENTIAL RYAN LLC	275,130	275,130	CERTIFY TO BOE	27637	03
14N24A 082	VM MASTER ISSUER LLC RYAN LLC	283,510	283,510	CERTIFY TO BOE	28088	03
14N24A 098	IH3 PROPERTY GEORGIA L P RYAN LLC	254,970	254,970	CERTIFY TO BOE	27395	03
14N24A 126	OPENDOOR PROPERTY TRUST I RYAN LLC	313,360	313,360	CERTIFY TO BOE	27980	03
14N24A 128	YAMASA CO LTD RYAN LLC	301,050	301,050	CERTIFY TO BOE	27943	03
14N24A 149	ICM SFR LP RYAN LLC	295,120	295,120	CERTIFY TO BOE	27968	03

3B: Residential Certify to BOE

Meeting Date: 10/09/2025			Tax Year: 2025			
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24A 154	PROGRESS RES BORROWER 8 LLC RYAN LLC	264,800	264,800	CERTIFY TO BOE	27910 03	
14N24A 170	2018-4 IH BORROWER LP RYAN LLC	291,600	291,600	CERTIFY TO BOE	27329 03	
14N24A 236	MILE HIGH BORROWER 1 (VALUE) LLC RYAN LLC	270,720	270,720	CERTIFY TO BOE	27597 03	
14N24B 107	PROGRESS RES BORROWER 15 LLC RYAN LLC	312,000	312,000	CERTIFY TO BOE	27676 03	
14N24B 136	SFR JV-2 2024-2 BORROWER LLC RYAN LLC	284,600	284,600	CERTIFY TO BOE	28151 03	
14N27A 008	PROGRESS RESIDENTIAL RYAN LLC	307,200	307,200	CERTIFY TO BOE	27654 01	
14N27A 017	PROGRESS RESIDENTIAL RYAN LLC	320,220	320,220	CERTIFY TO BOE	27726 01	
14N27A 033	TRUE NORTH PROPERTY OWNER B LLC RYAN LLC	359,900	359,900	CERTIFY TO BOE	27935 01	
14N27A 065	PROGRESS RES BORROWER 8 LLC RYAN LLC	305,120	305,120	CERTIFY TO BOE	27892 01	
14N27A 069	PROGRESS RES BORROWER 3 LLC RYAN LLC	296,900	296,900	CERTIFY TO BOE	27763 01	
14N27A 071	PROGRESS RES BORROWER 8 LLC RYAN LLC	326,500	326,500	CERTIFY TO BOE	27877 01	
14N27A 077	PROGRESS RES BORROWER 17 LLC RYAN LLC	334,400	334,400	CERTIFY TO BOE	27652 01	
14N27A 083	PROGRESS RES BORROWER 20 LLC RYAN LLC	296,000	296,000	CERTIFY TO BOE	27728 01	
14N27A 085	PROGRESS RES BORROWER 8 LLC RYAN LLC	326,500	326,500	CERTIFY TO BOE	27878 01	
14N27A 089	PROGRESS RESIDENTIAL RYAN LLC	335,490	335,490	CERTIFY TO BOE	27684 01	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N27A 103	PROGRESS RES BORROWER 18 LLC RYAN LLC	291,620	291,620	CERTIFY TO BOE	27682 01	
14N27A 107	PROGRESS RESIDENTIAL RYAN LLC	312,800	312,800	CERTIFY TO BOE	27721 01	
14N27A 204	FKH SFR PROPCO J L P RYAN LLC	409,700	409,700	CERTIFY TO BOE	28202 01	
14N27A 243	NR SN GEORGIA A LLC EQUITAX PROPERTY TAX ADVI	413,300	420,500	CERTIFY TO BOE (2ND APPEAL)	26584 01	
14N27B 109	MILE HIGH BORROWER 1 (VALUE) LLC RYAN LLC	353,400	353,400	CERTIFY TO BOE	27596 01	
14N27B 136	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	417,700	417,700	CERTIFY TO BOE	28109 01	
15N02B 070	FKH SFR C1 LP RYAN LLC	540,700	540,700	CERTIFY TO BOE	28143 01	
15N02B 188	BUDNER EUGENE V HLR LAW	603,350	603,350	CERTIFY TO BOE	28260 01	
15N02B 534	PROGRESS RES BORROWER 25 LLC RYAN LLC	381,740	381,740	CERTIFY TO BOE	28159 01	
15N02C 027	PROGRESS RESIDENTIAL RYAN LLC	448,100	448,100	CERTIFY TO BOE	28007 01	
15N02C 128	FKH SFR PROPCO K LP RYAN LLC	353,120	353,120	CERTIFY TO BOE	28137 01	
15N02C 280	PROGRESS RESIDENTIAL RYAN LLC	478,690	478,690	CERTIFY TO BOE	27636 01	
15N02C 336	FKH SFR PROPCO K L P RYAN LLC	395,500	395,500	CERTIFY TO BOE	28133 01	
15N02C 394	PROGRESS RES BORROWER 12 LLC RYAN LLC	476,090	476,090	CERTIFY TO BOE	27672 01	
15N02C 397	PROGRESS RESIDENTIAL RYAN LLC	440,800	440,800	CERTIFY TO BOE	27641 01	
15N02C 479	FKH SFR L L P RYAN LLC	523,690	523,690	CERTIFY TO BOE	28168 01	
15N03A 006	SFR JV-2 2023-1 BORROWER LLC HLR LAW	373,440	373,440	CERTIFY TO BOE	28255 01	

3A-1

Meeting Date: 10/09/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N04B 439	NARUSE AKIRA CBRE, INC.	440,230	438,930	CORRECTED PER FIELD CHECK	28450 01	
15N05D 017	YAMASA CO LTD RYAN LLC	390,240	385,040	VALUE AGREEMENT (NO NOTICE REQUIRED)	27938 01	
15N08J 239	PROGRESS RESIDENTIAL RYAN LLC	431,300	422,300	OVERRIDE PER COMPER	27657 03	
15N12A 070	ISHII MAKOTO CBRE, INC.	535,040	476,240	CORRECTED PER FIELD CHECK	28443 01	
15N13A 292	PROGRESS RES BORROWER 5 LLC RYAN LLC	382,700	353,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	27818 03	
15N18H 017	FKH SFR PROPCO G LP RYAN LLC	400,360	397,460	CORRECTED PER FIELD CHECK	28190 01	
6		2,579,870	2,473,370			

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N03A 083	PROGRESS RES BORROWER 5 LLC RYAN LLC	358,630	358,630	CERTIFY TO BOE	27784 01	
15N03B 145	USRY BUNNIE D & THOMAS W II	611,940	611,940	CERTIFY TO BOE	28318 01	
15N03D 015	SGM JAPAN CO LTD CBRE, INC.	548,820	548,820	CERTIFY TO BOE	28433 01	
15N04A 100	FY SFR BORROWER LLC RYAN LLC	235,830	235,830	CERTIFY TO BOE	27632 01	
15N04A 262	PROGRESS RES BORROWER 5 LLC RYAN LLC	375,120	375,120	CERTIFY TO BOE	27828 01	
15N04A 512	HARRIS SHAWNA M	524,760	524,760	CERTIFY TO BOE	28271 01	
15N04B 089	MONTPELIER ASSETS LLC RYAN LLC	343,490	343,490	CERTIFY TO BOE	28046 01	
15N04B 096	SFR JV-1 2019-1 BORROWER LLC RYAN LLC	295,550	295,550	CERTIFY TO BOE	27996 01	
15N04B 447	TAKAGI SHOJI CBRE, INC.	441,320	441,320	CERTIFY TO BOE	28452 01	
15N04C 050	CHIKEN TECHNICO CO LTD CBRE, INC.	638,740	638,740	CERTIFY TO BOE	28453 01	
15N04D 068	CHUBU NIHON PLASTICS CO LTD CBRE, INC.	590,630	590,630	CERTIFY TO BOE	28455 01	
15N04H 029	TAH 2018-1 BORROWER RYAN LLC	290,910	290,910	CERTIFY TO BOE	28003 01	
15N04K 113	PROGRESS RES BORROWER 7 LLC RYAN LLC	366,600	366,600	CERTIFY TO BOE	27848 01	
15N05D 050	TRICON SFR 2024-3 BORROWER LLC RYAN LLC	301,740	301,740	CERTIFY TO BOE	28047 01	
15N05D 331	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	346,390	346,390	CERTIFY TO BOE	28048 01	
15N06A 101	RESIDENTIAL HOME BUYER ATL LLC RYAN LLC	318,730	318,730	CERTIFY TO BOE	27588 01	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06A 111	VSP ATLANTA LLC RYAN LLC	313,130	313,130	CERTIFY TO BOE	27617 01	
15N06A 263	PROGRESS ATLANTA LLC RYAN LLC	332,040	332,040	CERTIFY TO BOE	27614 01	
15N06C 190	SRP SUB LLC RYAN LLC	310,830	310,830	CERTIFY TO BOE	27527 01	
15N06C 251	SRP SUB LLC RYAN LLC	315,520	315,520	CERTIFY TO BOE	27530 01	
15N06C 256	SRP SUB LLC RYAN LLC	381,500	381,500	CERTIFY TO BOE	27533 01	
15N06C 292	CMC QUALITY HOMES LLC	308,130	307,130	CERTIFY TO BOE (2ND APPEAL)	25782 01	
15N06D 126	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	281,620	281,620	CERTIFY TO BOE	28117 01	
15N07B 067	TIPPENS BRANDON L	468,680	439,600	CERTIFY TO BOE (2ND APPEAL)	25772 01	
15N07G 344	PROGRESS RES BORROWER 5 LLC RYAN LLC	469,310	469,310	CERTIFY TO BOE	27810 01	
15N07M 062	PROGRESS RES BORROWER 8 LLC RYAN LLC	470,500	470,500	CERTIFY TO BOE	27879 01	
15N07M 063	PROGRESS RESIDENTIAL RYAN LLC	461,500	461,500	CERTIFY TO BOE	27623 01	
15N08A 019	TRICON SFR 2024-4 BORROWER LLC RYAN LLC	242,300	242,300	1275 E Broadway, Anaheim, CA 92805	28049 01	
15N08F 061	PROGRESS RES BORROWER 3 LLC RYAN LLC	347,400	347,400	CERTIFY TO BOE	27779 03	
15N08F 075	PROGRESS RES BORROWER 12 LLC RYAN LLC	320,360	320,360	CERTIFY TO BOE	27668 03	
15N08F 087	TAH 2018-1 BORROWER RYAN LLC	303,600	303,600	CERTIFY TO BOE	27984 03	
15N08F 089	SFR JV-1 2020-1 BORROWER LLC RYAN LLC	336,040	336,040	CERTIFY TO BOE	28087 03	
15N08F 090	PROGRESS RES BORROWER 5 LLC RYAN LLC	324,940	324,940	CERTIFY TO BOE	27814 03	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N08G 043	MCH SFR PROPERTY OWNER 2 LLC RYAN LLC	356,520	356,520	CERTIFY TO BOE	28124 03	
15N08G 056	TRICON SFR 2024-4 BORROWER LLC RYAN LLC	321,290	321,290	CERTIFY TO BOE	28078 03	
15N08G 068	PROGRESS RES BORROWER 7 LLC RYAN LLC	333,400	333,400	CERTIFY TO BOE	27855 03	
15N08G 073	PROGRESS RES BORROWER 7 LLC RYAN LLC	328,870	328,870	CERTIFY TO BOE	27856 03	
15N08G 075	PROGRESS RES BORROWER 1 LLC RYAN LLC	298,670	298,670	CERTIFY TO BOE	27619 03	
15N08G 085	PROGRESS RES BORROWER 1 LLC RYAN LLC	296,090	296,090	CERTIFY TO BOE	27618 03	
15N08G 108	PROGRESS RESIDENTAL RYAN LLC	330,650	330,650	CERTIFY TO BOE	27837 03	
15N08G 112	PROGRESS RES BORROWER 5 LLC RYAN LLC	330,700	330,700	CERTIFY TO BOE	27791 03	
15N08G 146	PROGRESS RES BORROWER 15 LLC RYAN LLC	302,200	302,200	CERTIFY TO BOE	27675 03	
15N08G 166	PROGRESS RES BORROWER 5 LLC RYAN LLC	325,640	325,640	CERTIFY TO BOE	27823 03	
15N08H 019	SN GEORGIA LLC RYAN LLC	366,840	366,840	CERTIFY TO BOE	28012 03	
15N08H 148	PROGRESS RES BORROWER 5 LLC RYAN LLC	313,000	313,000	CERTIFY TO BOE	27817 03	
15N08J 009	SWH 2017-1 BORROWER LP RYAN LLC	417,000	417,000	CERTIFY TO BOE	27475 03	
15N08J 108	PROGRESS RES BORROWER 12 LLC RYAN LLC	379,900	379,900	CERTIFY TO BOE	27669 03	
15N08J 110	PROGRESS RES BORROWER 5 LLC RYAN LLC	426,900	426,900	CERTIFY TO BOE	27816 03	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025			Tax Year: 2025			
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N09A 014	HOME SFR BORROWER LLC RYAN LLC	303,930	303,930	CERTIFY TO BOE	27589 01	
15N09A 093	HPA JV BORROWER 2019-1 ML LLC RYAN LLC	341,150	341,150	CERTIFY TO BOE	27511 01	
15N10A 049	PAGAYA SMARTRESI F1 FUND RYAN LLC	393,030	393,030	CERTIFY TO BOE	27626 01	
15N10A 352	PROGRESS RES BORROWER 7 LLC RYAN LLC	479,240	479,240	CERTIFY TO BOE	27851 01	
15N10A 354	RESIDENTIAL HOME BUYER-E ATL LLC RYAN LLC	391,930	391,930	CERTIFY TO BOE	27593 01	
15N11G 088	SFR BORROWER 2024-A LLC RYAN LLC	392,180	392,180	CERTIFY TO BOE	28130 07	
15N12B 286	FKH SFR C1 LP RYAN LLC	292,030	292,030	CERTIFY TO BOE	28144 01	
15N12D 028	PROGRESS RES BORROWER 12 LLC RYAN LLC	357,960	357,960	CERTIFY TO BOE	27670 01	
15N13A 064	CLOUD CHRISTOPHER A EQUITAX PROPERTY TAX ADVI	328,720	325,120	CERTIFY TO BOE (2ND APPEAL)	26519 01	
15N13A 075	CLOUD CHRISTOPHER A EQUITAX PROPERTY TAX ADVI	358,940	332,700	CERTIFY TO BOE (2ND APPEAL)	26520 01	
15N13A 115	PROGRESS RES BORROWER 5 LLC RYAN LLC	378,990	378,990	CERTIFY TO BOE	27775 03	
15N13A 129	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	408,510	407,810	CERTIFY TO BOE (2ND APPEAL)	26569 03	
15N13A 140	PROGRESS RESIDENTIAL RYAN LLC	337,610	337,610	CERTIFY TO BOE	27722 03	
15N13A 221	PROGRESS RES BORROWER 8 LLC RYAN LLC	362,300	362,300	CERTIFY TO BOE	27888 03	
15N13A 290	PROGRESS RES BORROWER 7 LLC RYAN LLC	376,900	376,900	CERTIFY TO BOE	27874 03	
15N13H 004	CHEN YANG	372,280	372,280	CERTIFY TO BOE	28399 03	
15N13H 049	FKH SFR C1 LP RYAN LLC	394,240	394,240	CERTIFY TO BOE	28141 03	

3B: Residential Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N13H 078	SFR JV-2 2022-1 BORROWER LLC RYAN LLC	320,460	320,460	CERTIFY TO BOE	28154 03	
15N13H 179	PROGRESS RES BORROWER 5 LLC RYAN LLC	413,760	413,760	CERTIFY TO BOE	27824 03	
15N13H 192	PROGRESS RES BORROWER 5 LLC RYAN LLC	412,060	412,060	CERTIFY TO BOE	27807 03	
15N13H 205	PROGRESS RES BORROWER 5 LLC RYAN LLC	413,570	413,570	CERTIFY TO BOE	27787 03	
15N13H 228	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	328,820	328,820	CERTIFY TO BOE	28107 03	
15N13H 236	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	406,090	406,090	CERTIFY TO BOE	28120 03	
15N13H 237	PROGRESS RES BORROWER 5 LLC RYAN LLC	341,720	341,720	CERTIFY TO BOE	27801 03	
15N13H 274	PROGRESS RES BORROWER 5 LLC RYAN LLC	323,880	323,880	CERTIFY TO BOE	27792 03	
15N14E 067	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	304,640	292,640	CERTIFY TO BOE (2ND APPEAL)	26543 04	
15N14G 031	TRUE NORTH PROPERTY OWNER A LLC RYAN LLC	489,200	489,200	CERTIFY TO BOE	27920 04	
15N14G 075	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	342,190	342,190	CERTIFY TO BOE	28145 04	
15N14G 141	PROGRESS RESIDENTIAL RYAN LLC	308,700	308,700	CERTIFY TO BOE	27893 04	
15N14H 023	ALTO ASSET COMPANY 5 LLC RYAN LLC	320,400	320,400	CERTIFY TO BOE	28055 03	
15N14H 031	PROGRESS RES BORROWER 3 LLC RYAN LLC	340,280	340,280	CERTIFY TO BOE	27780 03	
15N14H 034	PROGRESS RES BORROWER 25 LLC RYAN LLC	303,600	303,600	CERTIFY TO BOE	28158 03	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14H 045	PROGRESS RESIDENTIAL RYAN LLC	312,000	312,000	CERTIFY TO BOE	27642 03	
15N14H 048	PROGRESS RES BORROWER 5 LLC RYAN LLC	314,010	314,010	CERTIFY TO BOE	27805 03	
15N14H 069	PROGRESS RES BORROWER 5 LLC RYAN LLC	307,200	307,200	CERTIFY TO BOE	27820 03	
15N14H 070	PROGRESS RES BORROWER 5 LLC RYAN LLC	307,200	307,200	CERTIFY TO BOE	27830 03	
15N14H 072	HOME SFR BORROWER LLC RYAN LLC	305,200	305,200	CERTIFY TO BOE	27592 03	
15N14H 105	PROGRESS RES BORROWER 5 LLC RYAN LLC	347,700	347,700	CERTIFY TO BOE	27813 03	
15N14H 155	PROGRESS RES BORROWER 25 LLC RYAN LLC	298,800	298,800	CERTIFY TO BOE	28157 03	
15N14H 173	OLYMPUS BORROWER 1 LLC RYAN LLC	410,300	410,300	CERTIFY TO BOE	27600 03	
15N14H 177	OLYMPUS BORROWER 1 LLC RYAN LLC	372,000	372,000	CERTIFY TO BOE	27604 03	
15N14K 002	PROGRESS RES BORROWER 8 LLC RYAN LLC	282,700	282,700	CERTIFY TO BOE	27880 04	
15N14L 036	NR SN GEORGIA A LLC RYAN LLC	388,300	388,300	CERTIFY TO BOE	28057 03	
15N14L 039	PROGRESS RES BORROWER 25 LLC RYAN LLC	341,200	341,200	CERTIFY TO BOE	28156 03	
15N14L 040	SAF SN GEORGIA A LLC RYAN LLC	416,600	416,600	CERTIFY TO BOE	28058 03	
15N14L 068	PROGRESS RES BORROWER 3 LLC RYAN LLC	293,200	293,200	CERTIFY TO BOE	27772 03	
15N14L 122	IH5 PROPERTY GEORGIA LP RYAN LLC	295,940	295,940	CERTIFY TO BOE	27456 03	
15N14L 123	PROGRESS RES BORROWER 16 LLC RYAN LLC	415,300	415,300	CERTIFY TO BOE	27645 03	

3B: Residential Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14L 124	TRUE NORTH PROPERTY OWNER B LLC RYAN LLC	334,000	334,000	CERTIFY TO BOE	27931 03	
15N15B 004	YAMASA CO LTD RYAN LLC	358,340	358,340	CERTIFY TO BOE	27947 01	
15N15D 004	FYR SFR BORROWER LLC RYAN LLC	336,300	336,300	CERTIFY TO BOE	27565 04	
15N15D 026	IH3 PROPERTY GEORGIA L P RYAN LLC	285,120	285,120	CERTIFY TO BOE	27388 04	
15N15D 083	2017-2 IH BORROWER LP RYAN LLC	353,240	353,240	CERTIFY TO BOE	27306 01	
15N16F 510	KANG EUN J & EQUITAX PROPERTY TAX ADVI	555,690	536,400	CERTIFY TO BOE (2ND APPEAL)	26575 07	
15N16L 173	HPA US1 LLC RYAN LLC	487,200	487,200	CERTIFY TO BOE	27516 04	
15N17A 021	K & S REALTY SOLUTIONS LLC	651,920	651,920	CERTIFY TO BOE	28345 07	
15N17A 054	NISHI HAJIME CBRE, INC.	399,380	399,380	CERTIFY TO BOE	28439 07	
15N17B 024	ICM SFR LP RYAN LLC	424,760	424,760	CERTIFY TO BOE	27969 07	
15N17B 174	TRUE NORTH PROPERTY OWNER A LLC RYAN LLC	301,530	301,530	CERTIFY TO BOE	27919 07	
15N17C 065	IH3 PROPERTY GEORGIA L P RYAN LLC	368,750	368,750	CERTIFY TO BOE	27386 07	
15N17C 096	FY SFR BORROWER LLC RYAN LLC	299,980	299,980	CERTIFY TO BOE	27635 07	
15N17C 280	2019-1 IH BORROWER LP RYAN LLC	341,850	341,850	CERTIFY TO BOE	27377 07	
15N18D 070	RESIDENTIAL HOME BUYER ATL LLC RYAN LLC	375,830	375,830	CERTIFY TO BOE	27587 07	
15N18F 091	KEEN GLENN	405,620	371,420	CERTIFY TO BOE (2ND APPEAL)	26630 07	
15N18F 099	2018-1 IH BORROWER LP RYAN LLC	276,220	276,220	CERTIFY TO BOE	27311 07	
15N18F 220	CHIEFTAIN ATLANTA L P KLM PROPERTY TAX SOLUTION	301,820	301,820	CERTIFY TO BOE	28394 07	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N18G 114	PROGRESS RES BORROWER 5 LLC RYAN LLC	321,900	321,900	CERTIFY TO BOE	27785 07	
15N18G 122	SFR JV-2 2024-2 BORROWER LLC RYAN LLC	318,100	318,100	CERTIFY TO BOE	27998 07	
15N19B 021	PROGRESS RES BORROWER 8 LLC RYAN LLC	342,600	342,600	CERTIFY TO BOE	27885 04	
15N19B 260	IH6 PROPERTY GEORGIA LP RYAN LLC	539,700	539,700	CERTIFY TO BOE	27430 04	
15N20C 007	PROGRESS RESIDENTIAL RYAN LLC	303,700	303,700	CERTIFY TO BOE	27674 04	
15N20C 071	PROGRESS RES BORROWER 23 LLC RYAN LLC	338,360	338,360	CERTIFY TO BOE	27743 04	
15N20C 109	YAMASA CO LTD RYAN LLC	363,940	363,940	CERTIFY TO BOE	27950 04	
15N20C 221	IH6 PROPERTY GEORGIA LP RYAN LLC	314,090	314,090	CERTIFY TO BOE	27457 04	
15N20C 236	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	341,600	337,600	CERTIFY TO BOE (2ND APPEAL)	26550 04	
15N20J 062	WANG MIN	622,300	622,300	CERTIFY TO BOE	28273 04	
15N21C 042	IH3 PROPERTY GEORGIA L P RYAN LLC	364,320	364,320	CERTIFY TO BOE	27402 01	
15N21D 015	IH6 PROPERTY GEORGIA LP RYAN LLC	469,230	469,230	CERTIFY TO BOE	27424 01	
15N22B 023	HPA BORROWER 2016-2 ML LLC RYAN LLC	397,540	397,540	CERTIFY TO BOE	27293 01	
15N23C 082	MARTINO MICHAEL T & EQUITAX PROPERTY TAX ADVI	330,010	329,570	CERTIFY TO BOE (2ND APPEAL)	26578 01	
15N23D 103	OLYMPUS BORROWER 1 LLC RYAN LLC	344,730	344,730	CERTIFY TO BOE	27605 07	
15N23D 184	PROGRESS RESIDENTIAL RYAN LLC	330,540	330,540	CERTIFY TO BOE	27843 07	
15N23D 189	PROGRESS RES BORROWER 11 LLC RYAN LLC	369,140	369,140	CERTIFY TO BOE	27663 07	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24C 141	SALKIND JOSHUAH	456,840	391,800	CERTIFY TO BOE (2ND APPEAL)	25779 01	
15N24D 359	GALLOWAY CRAIG B	444,990	408,690	CERTIFY TO BOE (2ND APPEAL)	28402 07	
15N24F 087	2018-2 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	393,500	392,820	CERTIFY TO BOE (2ND APPEAL)	26508 07	
15N24F 110	RM1 SFR PROPCO A LP RYAN LLC	428,290	428,290	CERTIFY TO BOE	27281 07	
15N24H 023	TRUE NORTH PROPERTY OWNER A LLC RYAN LLC	352,200	352,200	CERTIFY TO BOE	27917 07	
15N26G 082	WANG MIN	509,200	509,200	CERTIFY TO BOE	28274 04	
15N26H 095	BOWSER BRADLEY JOSEPH	498,000	498,000	CERTIFY TO BOE	28248 04	
15N26K 031	FARRELL ERIC J THB SERVICES	588,800	574,300	CERTIFY TO BOE (2ND APPEAL)	26142 01	
15N27A 163	WEBB JAMES K EQUITAX PROPERTY TAX ADVI	1,012,930	893,000	CERTIFY TO BOE (2ND APPEAL)	26614 01	
15N29A 116	2017-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	291,910	291,320	CERTIFY TO BOE (2ND APPEAL)	26488 01	
15N29A 239	PROGRESS RES BORROWER 7 LLC RYAN LLC	328,940	328,940	CERTIFY TO BOE	27858 01	
15N30E 073	USCMF SN GEORGIA A LLC EQUITAX PROPERTY TAX ADVI	370,570	429,000	CERTIFY TO BOE (2ND APPEAL)	26612 01	
15N30G 054	ALLEGRA VINCENZA V & EQUITAX PROPERTY TAX ADVI	395,000	392,800	CERTIFY TO BOE (2ND APPEAL)	26515 01	
21N05A 049	2017-2 IH BORROWER LP RYAN LLC	293,440	293,440	CERTIFY TO BOE	27297 01	
21N05A 058	SFR XII NM ATL OWNER 1 LP RYAN LLC	419,330	419,330	CERTIFY TO BOE	27504 01	
21N05A 103	SFR ACQUISITIONS 2022 LLC RYAN LLC	425,660	425,660	CERTIFY TO BOE	27288 01	
21N05C 027	PROGRESS RES BORROWER 20 LLC RYAN LLC	348,140	348,140	CERTIFY TO BOE	27700 01	
21N05C 036	SWAY 2014-1 BORROWER LLC RYAN LLC	331,630	331,630	CERTIFY TO BOE	27467 01	
21N05C 127	FKH SFR C1 LP RYAN LLC	338,840	338,840	CERTIFY TO BOE	28142 01	

3B: Residential Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N05C 169	SFR ACQUISITIONS 2 LLC RYAN LLC	287,910	287,910	CERTIFY TO BOE	27287 01	
21N05C 182	HOME SFR BORROWER LLC RYAN LLC	259,310	259,310	CERTIFY TO BOE	27571 01	
21N06C 033	SWAY 2014-1 BORROWER LLC RYAN LLC	346,950	346,950	CERTIFY TO BOE	27468 01	
21N06E 020	SFR JV-2 2024-2 BORROWER LLC RYAN LLC	423,800	423,800	CERTIFY TO BOE	28153 01	
21N06F 071	PROGRESS RES BORROWER 7 LLC RYAN LLC	407,100	407,100	CERTIFY TO BOE	27847 01	
21N06F 123	PROGRESS RESIDENTIAL RYAN LLC	365,500	365,500	CERTIFY TO BOE	27838 01	
21N06G 396	WILLIAMS PATRICK D	652,800	603,200	CERTIFY TO BOE (2ND APPEAL)	25867 01	
21N09 133	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	319,200	319,200	CERTIFY TO BOE	28081 01	
21N09 199	FKH SFR PROPCO B-HLD LP RYAN LLC	359,040	359,040	CERTIFY TO BOE	28178 01	
21N09 201	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	315,940	315,940	CERTIFY TO BOE	28066 01	
21N09 205	HOME SFR BORROWER LLC RYAN LLC	325,230	325,230	CERTIFY TO BOE	27586 01	
21N09A 061	SRP SUB LLC RYAN LLC	328,720	328,720	CERTIFY TO BOE	27541 01	
21N09B 075	ALTO ASSET COMPANY 5 LLC RYAN LLC	356,370	356,370	CERTIFY TO BOE	28067 01	
21N09D 203	WIESSNER DONALD LEE TRUSTEE HLR LAW	446,640	446,640	CERTIFY TO BOE	28261 01	
21N09F 008	SAF SN GEORGIA A LLC RYAN LLC	339,000	339,000	CERTIFY TO BOE	28059 01	
21N09F 016	SFR JV-2 2023-1 BORROWER LLC RYAN LLC	308,100	308,100	CERTIFY TO BOE	28001 01	
21N09F 054	SN GEORGIA II LLC RYAN LLC	310,400	310,400	CERTIFY TO BOE	28485 01	

3B: Residential Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N09F 056	PROGRESS RES BORROWER 5 LLC RYAN LLC	312,800	312,800	CERTIFY TO BOE	27797 01	
21N09G 037	FKH SFR L LP RYAN LLC	355,700	355,700	CERTIFY TO BOE	28166 01	
21N09G 137	2019-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	267,190	264,290	CERTIFY TO BOE (2ND APPEAL)	26494 01	
21N10A A038	HOENES NELLIE PRICE &	1,673,604	1,587,204	CERTIFY TO BOE (2ND APPEAL)	25879 01	
21N10A J245 A	BAXTER BRADY AUSTIN	1,055,600	911,300	CERTIFY TO BOE (2ND APPEAL)	26324 01	
21N10E 167	SFR XII NM ATL OWNER 1 L P RYAN LLC	376,470	376,470	CERTIFY TO BOE	28069 01	
21N10G 078	PROGRESS RESIDENTIAL BWR 24 LLC RYAN LLC	447,200	447,200	CERTIFY TO BOE	27759 01	
21N11A 203	CBAR ASSET COMPANY LLC RYAN LLC	324,040	324,040	CERTIFY TO BOE	28071 01	
21N11A 212	SWH 2017-1 BORROWER LP RYAN LLC	289,950	289,950	CERTIFY TO BOE	27480 01	
21N11A 260	PROGRESS RES BORROWER 5 LLC RYAN LLC	372,860	372,860	CERTIFY TO BOE	27812 01	
21N11D 053	SWH 2017-1 BORROWER LP RYAN LLC	361,140	361,140	CERTIFY TO BOE	27472 01	
21N11D 126	FKH SFR C2 LP RYAN LLC	403,430	403,430	CERTIFY TO BOE	28164 01	
21N11D 149	PROGRESS RES BORROWER 5 LLC RYAN LLC	384,130	384,130	CERTIFY TO BOE	27834 01	
21N11D 189	IH5 PROPERTY GEORGIA LP RYAN LLC	321,510	321,510	CERTIFY TO BOE	27448 01	
21N11D 192	SN GEORGIA LLC RYAN LLC	338,980	338,980	CERTIFY TO BOE	28073 01	
21N11E 101	TRICON SFR 2024-4 BORROWER LLC RYAN LLC	294,440	294,440	CERTIFY TO BOE	28060 01	
21N11E 107	SFR JV-2 DDTL BORROWER LLC RYAN LLC	288,440	288,440	CERTIFY TO BOE	28083 01	

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N11E 159	SFR JV-1 2020-1 BORROWER LLC RYAN LLC	292,910	292,910	CERTIFY TO BOE	28086	01
21N11E 308	PROGRESS RESIDENTIAL RYAN LLC	417,100	417,100	CERTIFY TO BOE	27896	01
21N11H 194	SFR XII ATL OWNER 4 LP RYAN LLC	484,940	484,940	CERTIFY TO BOE	27454	01
21N11H 212	PROGRESS RES BORROWER 5 LLC RYAN LLC	444,300	444,300	CERTIFY TO BOE	27822	01
21N11H 251	SRP SUB LLC RYAN LLC	437,900	437,900	CERTIFY TO BOE	27531	01
21N11H 291	IH6 PROPERTY GEORGIA LP RYAN LLC	464,800	464,800	CERTIFY TO BOE	27462	01
21N11H 293	FKH SFR PROPCO J L P RYAN LLC	410,900	410,900	CERTIFY TO BOE	28201	01
21N11H 367	SMH 2017-1 BORROWER LP EQUITAX PROPERTY TAX ADVI	431,600	404,000	CERTIFY TO BOE (2ND APPEAL)	26609	01
21N11K 059	IH6 PROPERTY GEORGIA LP RYAN LLC	415,600	415,600	CERTIFY TO BOE	27429	01
21N12B 080	SRP SUB LLC RYAN LLC	317,240	317,240	CERTIFY TO BOE	27542	01
21N12B 232	MISSION STREET HOMES LLC RYAN LLC	347,910	347,910	CERTIFY TO BOE	27579	01
21N12B 273	PAGAYA SMATRESI F1 FUND RYAN LLC	362,430	362,430	CERTIFY TO BOE	27627	01
21N12C 043	PROGRESS RES BORROWER 5 LLC RYAN LLC	291,280	291,280	CERTIFY TO BOE	27788	01
21N12D 203	TRICON SFR 2024-3 BORROWER LLC RYAN LLC	296,310	296,310	CERTIFY TO BOE	28092	01
21N12E 094	TRICON SFR 2024-4 BORROWER LLC RYAN LLC	304,320	304,320	CERTIFY TO BOE	28148	01
21N12E 114	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	309,830	309,830	CERTIFY TO BOE	28080	01
21N12H 007	PROGRESS RESIDENTIAL RYAN LLC	296,700	296,700	CERTIFY TO BOE	27643	01

3B: Residential Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12H 023	SFR JV-1 2019-1 BORROWER LLC RYAN LLC	296,810	296,810	CERTIFY TO BOE	27993 01	
21N12H 029	SFR JV-1 2021-1 BORROWER LLC RYAN LLC	297,000	297,000	CERTIFY TO BOE	28075 01	
21N12H 059	SFR JV-1 2019-1 BORROWER LLC RYAN LLC	300,100	300,100	CERTIFY TO BOE	27995 01	
21N12H 074	PROGRESS RES BORROWER 3 LLC RYAN LLC	294,320	294,320	CERTIFY TO BOE	27777 01	
21N12H 130	SFR BORROWER 2024-A LLC RYAN LLC	264,760	264,760	CERTIFY TO BOE	28131 01	
21N12H 139	SFR JV-1 2021-1 BORROWER LLC RYAN LLC	299,060	299,060	CERTIFY TO BOE	28074 01	
21N12H 220	SFR JV-2 2023-1 BORROWER LLC RYAN LLC	305,920	305,920	CERTIFY TO BOE	28002 01	
21N12K 059	HPA US1 LLC RYAN LLC	356,960	356,960	CERTIFY TO BOE	27512 01	
22N09B 009	GREENFIELD RICHARD R EQUITAX PROPERTY TAX ADVI	1,473,330	1,423,930	CERTIFY TO BOE (2ND APPEAL)	26538 01	
92N06 078	HPA CL1 LLC RYAN LLC	312,020	312,020	CERTIFY TO BOE	27286 7A	
92N09 008	SAF SN GEORGIA A LLC EQUITAX PROPERTY TAX ADVI	496,000	495,700	CERTIFY TO BOE (2ND APPEAL)	26592 07	
275		104,889,054	103,998,994			




3B-1

Meeting Date:		10/09/2025		Tax Year:			2025	
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD		
02N04C 032	MIURA TAMIO CBRE, INC.	475,240	475,240	CERTIFY TO BOE	28471	01		
15N08K 130	HPA BORROWER 2017-1 LLC RYAN LLC	455,460	455,460	CERTIFY TO BOE	27294	04		
15N08K 148	USCMF SN GEORGIA A LLC RYAN LLC	567,800	567,800	CERTIFY TO BOE	27503	04		
15N08K 175	MCH SFR PROPERTY OWNER 4 LLC RYAN LLC	467,500	467,500	CERTIFY TO BOE	27622	04		
15N08L 031	SAF SN GEORGIA A LLC RYAN LLC	399,030	399,030	CERTIFY TO BOE	28050	03		
15N08L 148	PROGRESS RES BORROWER 16 LLC RYAN LLC	390,000	390,000	CERTIFY TO BOE	28006	03		
6		2,755,030	2,755,030					



RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 10-9-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N09A- -003	ODELL BETTY & MARK	\$264,030	\$228,330	CORRECTION FOR TAX YEAR 2022
15N09A- -003	ODELL BETTY & MARK	\$334,730	\$279,330	CORRECTION FOR TAX YEAR 2023
15N09A- -003	ODELL BETTY & MARK	\$336,630	\$288,030	CORRECTION FOR TAX YEAR 2024
15N17A- -209	O'CONNOR SUZANNE	\$470,940	\$456,740	CORRECTION FOR TAX YEAR 2022
15N17A- -209	O'CONNOR SUZANNE	\$521,820	\$510,920	CORRECTION FOR TAX YEAR 2023
15N17A- -212	HELMKEE MELISSA & ELIZABETH A	\$480,240	\$461,730	CORRECTION FOR TAX YEAR 2022
15N17A- -212	HELMKEE MELISSA & ELIZABETH A	\$530,820	\$515,720	CORRECTION FOR TAX YEAR 2023
15N17A- -212	HELMKEE MELISSA & ELIZABETH A	\$568,700	\$552,800	CORRECTION FOR TAX YEAR 2024
15N20 - -443	BURTON THAD BRENT & CYNTHIA	\$319,370	\$272,770	CORRECTION FOR TAX YEAR 2022
15N20 - -443	BURTON THAD BRENT & CYNTHIA	\$397,400	\$329,500	CORRECTION FOR TAX YEAR 2023



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10-9-2025

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 10-9-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N20 - 443	BURTON THAD BRENT & CYNTHIA	\$375,330	\$319,730	CORRECTION FOR TAX YEAR 2024



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10-9-2025

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 10/9/2025

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
MOODY, NAN P	03N05 202		\$213,900	\$211,400	MH SPACE REMOVED FROM 2025 REAL PROPERTY DIGEST DOT DEED IN 2024
MOODY NAN SUE	03N05 202 MH00274		\$10,826	\$0	MH REMOVED FROM 2025 PREBILL DIGEST DOT DEED IN 2024
KNIGHT, LISA	14N15 121 MH04119		\$1,804	\$0	MH REMOVED FROM 2025 PREBILL DIGEST BURNED BEFORE JAN 1, 2025

LEAD APPRASIER:

CHIEF APPRAISER:




5A: Rural Appeal Changes

Meeting Date: 10/09/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N05 135 B	CARMICHAEL ANDREW A	2,139,000	1,997,400	ADJUSTED LAND VALUE	26261	01
02N06 123	LEE PAMELA SAULS PREFERRED TAX SERVICE INC	1,125,010	963,600	VALUE AGREEMENT(NO NOTICE REQUIRED)	25968	01
02N07 070 A	HUMPHREY VICKI	1,247,810	1,200,010	CORRECTED PER FIELD CHECK	26724	01
02N08 028	SAVENIUS KAJ &	466,260	411,300	OVERRIDE PER COMPER	26231	01
02N12 005 B	PLUEMER BRIAN G	972,800	906,900	OVERRIDE PER COMPER	25320	01
02N12 025	THE CHARY FAMILY PREFERRED TAX SERVICE INC	324,230	324,230	VALUE AGREEMNT (NO NOTICE REQUIRED)	25975	01
02N12 026	THE CHARY FAMILY PREFERRED TAX SERVICE INC	716,240	671,540	VALUE AGREEMNT (NO NOTICE REQUIRED)	25976	01
02N12 027	THE CHARY FAMILY PREFERRED TAX SERVICE INC	159,800	159,800	VALUE AGREEMNT (NO NOTICE REQUIRED)	25974	01
02N12 028	THE CHARY FAMILY PREFERRED TAX SERVICE INC	132,470	132,470	VALUE AGREEMNT (NO NOTICE REQUIRED)	25972	01
03N10 114 A	TURNER DOUGLAS EUGENE	1,810,300	1,476,700	ADJUSTED LAND VALUE	26781	01
03N10 193	GREEN LIGHT CAPITAL	300,800	97,600	CORRECTED PER FIELD CHECK	26631	01
03N12 038 X	MENESES GEORGE	910,100	469,002	ADJUSTED "UNDER CONSTRUCTION" PERCENTAGE	25846	01
03N12 110	LEE PAMELA SAULS PREFERRED TAX SERVICE INC	895,720	807,820	VALUE AGREEMENT (NO NOTICE REQUIRED)	25971	01
03N16 072	HOBGOOD MELISSA G &	1,476,140	1,453,240	CORRECTED PER FIELD CHECK	26669	01
03N21 123 E	GUARIGLIA ASHLEY S	983,100	966,000	CORRECTED PER FIELD CHECK	26627	01
03N30 108 D	GREEN PARK PARTNERS I LLC LGB REALTY MANAGEMENT, LL	1,550,700	1,350,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25630	01
03N30 163 A	SATTERFIELD JIMMY D & HALLOCK LAW LLC	848,800	743,100	OVERRIDE PER COMPER	28313	01
04N07 025	YATES CHRISTOPHER COREY	1,121,700	800,000	OVERRIDE TO RECENT SALE VALUE	26348	01
13N05 030	WILLIAMS LISA M &	594,510	577,300	OVERRIDE PER COMPER	25930	01
13N06 093 B	PARSONS TIMOTHY HALLOCK LAW LLC	1,480,700	1,264,500	CORRECTED PER FIELD CHECK	28310	01

5A: Rural Appeal Changes

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N10 029	MOORE ROBERT C JR &	598,900	437,600	ADJUSTED LAND VALUE	25557 01	
14N07 070	GILES TRACY SMITH &	1,212,300	1,062,600	OVERRIDE PER COMPER	25455 01	
14N18 016 B	LALLY JOHN P &	1,245,950	1,205,450	ADJUSTED LAND VALUE	25457 01	
14N21 114 A	LUCKETT WILLIAM MATTHEW	706,320	639,000	OVERRIDE PER COMPER	25945 01	
14N22 094	CATO J PHILIP BENJAMIN KEY	1,231,850	921,250	ADJUSTED LAND VALUE	26302 01	
14N22 094 B	CATO J PHILIP BENJAMIN KEY	18,000	3,000	ADJUSTED LAND VALUE	26305 01	
14N25 062 C	MAE LLC	2,711,100	2,484,700	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	26688 01	
15N02 031	CHARLES M MOON ENT INC FELLER, SCHEWE, SCOTT & R	95,200	69,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	26807 01	
15N02 032	MOON CHARLES M FELLER, SCHEWE, SCOTT & R	232,700	210,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	26809 01	
15N02 057	PHAYES HOMES LLC EQUITAX PROPERTY TAX ADVI	466,190	405,000	OVERRIDE TO RECENT SALE	26587 01	
15N03 035	LANKFORD UMAPORN S	680,500	651,000	OVERRIDE PER COMPER	26335 01	
15N05 001 F	J M BUJCE PROPERTIES INC	359,000	163,200	VALUE AGREEMNT (NO NOTICE REQUIRED)	26253 01	
15N06 303	2018-4 IH BORROWER LP RYAN LLC	273,436	266,736	CORRECTED PER FIELD CHECK	27358 01	
15N07 032	HARLOW VAL J &	733,100	678,900	OVERRIDE PER COMPER	26317 01	
15N07 044	BRUMBELOW WILLIAM STACEY	804,600	729,800	OVERRIDE PER FEE APPRAISAL	27083 01	
15N08 157 D	MESSERSCHMIDT CHAD &	534,410	501,800	OVERRIDE PER COMPER	25932 01	
15N08 165	GARRETT THOMAS L	714,650	590,700	OVERRIDE PER COMPER	26624 01	
15N08 225	BAXTER GREGORY PAUL	702,680	687,100	OVERRIDE PER COMPER	26338 01	
15N13 143 A	ADAMS JUSTIN TANNER	658,100	596,400	OVERRIDE PER COMPER	25959 01	
15N20 482	EVANS AVA PRICE &	1,083,400	1,019,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25358 01	

5A: Rural Appeal Changes

Meeting Date: 10/09/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N26 118	CRP/OSR HOLLY SPRINGS OWNER LLC FELLER, SCHEWE, SCOTT & R	2,514,500	2,371,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	26804	04
21N07 052 A	GRIFFIN CHARLES & HALLOCK LAW LLC	1,068,810	946,500	OVERRIDE PER COMPER	28315	01
21N11 121	DAUGHERTY JASON P &	1,254,220	1,100,920	OVERRIDE PER COMPER	28342	01
21N12 103	HPA BORROWER 2018-1 MS LLC RYAN LLC	609,910	590,900	OVERRIDE PER COMPER	27299	01
22N12 150	TANG HY D PREFERRED TAX SERVICE INC	6,095,900	3,220,700	CORRECTED PER FIELD CHECK	28314	01
22N12 150 B	TANG HINH & PREFERRED TAX SERVICE INC	6,405,800	3,000,000	OVERRIDE TO RECENT FEE APPRAISAL VALUE	28316	01
92N05 072	THE BUSTED BISCUITT LLC GRAHAM GROUP	177,900	166,700	ADJUSTED FOR EXTREME DEPRECIATION	25721	7A
		52,445,616	41,493,368			




RURAL PROPERTY DIGEST CHANGES

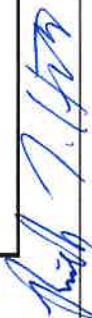
Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, October 9, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N18 - -069	CRUMLEY STEVE	\$2,458,490 \$0	\$2,458,490 \$0	FMV CUV	EQUESTRIAN FACILITY NEEDED TO BE EXEMPT FROM SENIOR TAXES (BOX NOT CHECKED)
13N10 - -014 D	MARTIN KEITH LLOYD	\$1,450,700 \$0	\$1,945,800 \$0	FMV CUV	ADDED NEW IMPROVEMENT AND MOVED OLD IMPROVEMENT TO PARCEL 13N10 014H FOR TAX YEAR 2025 (SEND NEW 30 DAY NOTICE)
13N10 - -014 H	MARTIN KEITH LLOYD	\$149,100 \$0	\$622,100 \$0	FMV CUV	MOVED IMPROVEMENT FROM 13N10 014D TO CURRENT PARCEL FOR TAX YEAR 2025 (SEND NEW 30 DAY NOTICE)
14N08 - -132	CAGLE ASHLEIGH MARIE & AD	\$706,770 \$0	\$625,970 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND NEW 30 DAY NOTICE)
15N18 - -132	MEEHAN THOMAS L	\$458,280 \$0	\$244,500 \$0	FMV CUV	MOVED IMPROVEMENT TO PARCEL 15N18 132C FOR TAX YEAR 2025 (SEND NEW 30 DAY NOTICE)
15N18 - -132 C	LEDBETTER LINDA K	\$156,800 \$0	\$370,580 \$0	FMV CUV	MOVED IMPROVEMENT FROM 15N18 132 TO CURRENT PARCEL FOR TAX YEAR 2025 (SEND NEW 30 DAY NOTICE)
15N24 - -163	RIEHL CHARLES G & GLENNYS	\$740,660 \$0	\$674,360 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND NEW 30 DAY NOTICE)

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
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 Ricky Hitt, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

5B: Rural Certify to BOE

Meeting Date: 10/09/2025 Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 002	HONEYSUCKLE FARMS LLC EQUITAX PROPERTY TAX ADVI	3,261,900	2,945,100	CERTIFY TO BOE (2ND APPEAL)	26539	01
02N01 035	HONEYSUCKLE FARMS LLC EQUITAX PROPERTY TAX ADVI	3,451,300	3,108,100	CERTIFY TO BOE (2ND APPEAL)	26540	01
02N01 116	SAPP MARGARET V (LIFE ESTATE) EQUITAX PROPERTY TAX ADVI	892,260	837,100	CERTIFY TO BOE (2ND APPEAL)	26514	01
02N06 214	CASTRO HEATHER &	1,278,800	1,278,800	CERTIFY TO BOE	26756	01
02N12 017	CAMARDA DAWN M	1,144,200	1,104,000	CERTIFY TO BOE (2ND APPEAL)	26206	01
03N12 026	GRAMITH DALE EQUITAX PROPERTY TAX ADVI	1,682,120	1,189,120	CERTIFY TO BOE (2ND APPEAL)	26537	01
03N12 085	MATHERS ROBERT B TTE EQUITAX PROPERTY TAX ADVI	1,376,900	1,327,870	CERTIFY TO BOE (2ND APPEAL)	26580	01
03N17 031 D	STEPHENSON KEVIN M &	708,500	708,500	CERTIFY TO BOE	25848	01
03N17 070	HUFF MARK HALLOCK LAW LLC	3,448,110	3,147,240	CERTIFY TO BOE (2ND APPEAL)	28246	01
03N18 018 G	RAPPAPORT JASON A &	1,237,300	1,146,200	CERTIFY TO BOE (2ND APPEAL)	25933	01
03N22 165	YOUNG TRAVIS	770,100	770,100	CERTIFY TO BOE	26252	01
03N22 170 A	GREY HAWK RIDGE DEVELOP DBA THE STALLINGS-RIBAR GROUP	200,400	200,400	CERTIFY TO BOE	28223	01
14N15 053 A	PARKS HEATHER HALLOCK LAW LLC	977,000	969,800	CERTIFY TO BOE (2ND APPEAL)	28311	01
15N04 023	SRP SUB LLC RYAN LLC	157,000	157,000	CERTIFY TO BOE	27539	01
15N06 085	AARON PROPERTIES LLC HERITAGE-ATLANTA	462,662	462,662	CERTIFY TO BOE	28357	01
15N08 045 A	WALTERS BRIAN M	509,400	509,400	CERTIFY TO BOE	26255	01
15N08 174	LEWCZUK ROBERT K	358,800	358,800	CERTIFY TO BOE	26643	01
15N11 069	R & I REAL ESTATE LLC CBRE	191,100	191,100	CERTIFY TO BOE	28374	01
15N21 006	ATTEA PHILLIP JR	145,530	145,530	CERTIFY TO BOE	25817	01

5B: Rural Certify to BOE

Meeting Date:

10/09/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N28 002	ESAM311 LLC EQUITAX PROPERTY TAX ADVI	185,700	163,400	CERTIFY TO BOE (2ND APPEAL)	26530	01
21N01 020	HAMMOND HERBERT H &	1,075,390	1,075,390	CERTIFY TO BOE	26361	01
21N11 010 A	TAH 2018-1 BORROWER RYAN LLC	509,400	509,400	CERTIFY TO BOE	27982	01
21N12 087	2018-4 1H BORROWER LP RYAN LLC	275,240	275,240	CERTIFY TO BOE	27327	01
23		24,299,112	22,580,252			

Philip P. Holt

Don R. Hill

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, October 9, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
23N08 - -002 E	BROOKSHIRE JESSE & JESSA	\$560,700 \$3,979	\$560,700 \$0	FMV CUV	2019 COVENANT BREACHED WITH FULL PENALTY FOR TAX YEAR 2025; REMOVED ESV





Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5CR CUVA RELEASES

Meeting Date: Thursday, October 9, 2025

Map and Parcel	Owner's Name	Explanation
23N08 - -002 E	BROOKSHIRE JESSE & JESSA	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the September 25, 2025 Meeting

Members Present: MaryBeth Burnette, Dennis Conway, Raymond Gunnin, Mark Young and Tommy Mann were present for the meeting.

Staff Present: Steve Swindell, Sandy Forrester, Ricky Hitt, Lee Johnson, Berrie Holmes, Bill Welch, Blake McFarland, Becky Parker and Rhonda Peterson were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

1. Call to Order: MaryBeth Burnette called the meeting to order.

2. Approval of Agenda: Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Mark Young to approve the September 11, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: NONE

5. Consent Agenda: Motion by Mark Young to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch 1, Batch 1A, Batch 1B, Batch EX-1, Batch 3A, Batch 3A-1, Batch 3B, Batch 3P, Batch 2H, Batch 5, Batch 5A, Batch 5B and Batch 5H, Batch 4 and Batch 4-P to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Batch 3A-1, Additions

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch 2H, Hearing Officer
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch 5H, Hearing Officer

Mapping Department, Sandy Forrester, Senior Tax Mapper
Batch 4, Annexation/Zoning Changes
Batch 4-P, Prior-Year Annexation/Zoning Changes

6. Chief Appraiser Report

Steve reviewed the 2025 Budget Report.

Tax Bills have been mailed and there have been many unintended consequences of new exemption.

Steve, Trey, Ricky and Lee will be attending the WinGap conference next week.

The next BOA meeting will be Thursday, October 9, 2025 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases.

8 Adjournment: Motion by Mary Beth to adjourn, seconded Mark Young and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary