

Cherokee County Board of Tax Assessors
Regular Meeting
October 23, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: October 9, 2025 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Batch P6, Audit Changes

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch 1H, Hearing Officer

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections

Batch 3A, Changes

Batch 3A-1, Value Changes

Batch 3B, 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 P, Prior Year Changes

6. Chief Appraiser Report

7. Attorney's Report / Executive Session

8. Adjournment

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DISTRICT
15N23 - 027	PORTILLO-LOPEZ RAUL E	L13(ES1)	REMOVED PER PROPERTY SPLIT, MOVED L13 TO 15N23-027A FOR TY 2025	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
14N18B- 052	DAVIS CHARLES & EVA	L05(ESC)	REMOVED IN ERROR, ADDED FOR TY 2025	160354	287320	299320	01
15N03B- 125	DESOUZA GLACIE	L05(ESC)	REMOVED IN ERROR WHEN DEED WORKED	483100	723700	857920	01
15N17D- 064	MALLICA ANTHONY	L13(ES1)	EXEMPTION REMOVED IN ERROR	296230	361240	463330	01
15N20D- 090	COVAL DAVID	L13(E1)	ADDED FOR TY 2025 DEED DATA ENTRY ERR	258300	684000	684000	01



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 CURR	TAX DISTRICT
03N06 - 172	BARTLETT MICHAEL	L13 (ES1)	REMOVAL LETTER PROVIDED	1120200	1120200	1120200	01
14N20A- 523	CARTER AUSTIN	L08(EL6)	OWNER FILING REG DISABILITY AFTE	356980	486600	505600	03
15N08D- 165	POLANSKI DANIEL	L20(ESS)	DIS VETERAN FILED FOR TY 2025	297788	562900	549490	01
15N16K- 027	CLEMENS TARA MARIE	L13(ES1)	EXEMPTION CODE CHANGED IN ERI	356400	350000	386900	04
15N23 - 027 A	PORTILLO-LOPEZ RAUL	L13(ES1)	PER DATA ENTRY ERROR,CORRECTED	791960	1118800	1118800	01
15N24C- 014	GRANT THOMAS LEE &	L20(ESS)	DIS VETERAN FILED FOR TY 2025	125600	293570	307600	01
21N07 - 013	PYSH DANIEL S	L05(ESC)	DATA ENTRY ERROR, CORRECTED FO	278000	969400	1350300	01
21N07A- 080	STINE GREGORY CALEB	L20(ESS)	APPLIED FOR TY 2025 AFTER NOTICE	461300	461300	484200	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
10/23/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WMC ENTERPRISES INC	01	152449	B	R	2025	\$127,772.00	\$0.00		None	Duplicate account for #152524.
MCCARTER LYNSEY A	01	153522	M	R	2025	\$20,257.00	\$0.00		None	TP provided DNR reg from Tennessee showing boat has been located there since 10/21/2024.
BRADSHAW MICHAEL L	01	151118	M	R	2025	\$32,004.00	\$0.00		None	TP provided BCS showing boat sold 4/7/2024.
DONALD STEVENS	01	138724	A	R&R	2025	\$84,000.00	\$19,500.00		None	Value agreement signed to settle 2025 appeal.
PMC ENTERPRISES INC	03	59672	B	R	2025	\$1,371,554.00	\$0.00		None	TP provided documentation showing business not operable as of Jan 1 2025.
DREAM CLOUD INDOOR PLAY LLC	03	154370	B	R&R	2025	\$400,000.00	\$18,841.00		None	New 2025 account, forced value, TP provided asset and inventory list, photos and docs to arrive at true value.
MONTVOA CHRISTOPHER A	01	149299	M	R	2025	\$4,990.00	\$0.00		None	TP provided insurance cancellation showing they do not own boat.
MONTVOA CHRISTOPHER A	01	149299	M	R	2024	\$4,990.00	\$0.00		None	TP provided insurance cancellation showing they do not own boat.
MONTVOA CHRISTOPHER A	01	149299	M	R	2023	\$4,990.00	\$0.00		None	TP provided insurance cancellation showing they do not own boat.
DOUGHT MICHAEL C	01	141971	M	R	2025	\$4,052.00	\$0.00		None	TP provided BCS showing boat sold 2/24/2024.
DOUGHT MICHAEL C	01	141972	M	R	2025	\$4,052.00	\$0.00		None	TP provided BCS showing boat sold 2/24/2024.
CALATLANTA LLC	03	138886	B	R&R	2025	\$31,025.00	\$34,997.00	18,271	45 Day	TP filed late 2025 return reporting higher value, penalties applied.
CALATLANTA LLC	03	146403	B	R&R	2025	\$86,592.00	\$95,714.00	20,214	45 Day	TP filed late 2025 return reporting higher value, penalties applied.
CALATLANTA LLC	01	146407	B	R&R	2025	\$207,297.00	\$258,080.00	58,579	45 Day	TP filed late 2025 return reporting higher value, penalties applied.
CALATLANTA LLC	07	146405	B	R&R	2025	\$133,294.00	\$160,069.00	34,064	45 Day	TP filed late 2025 return reporting higher value, penalties applied.
CALATLANTA LLC	04	146404	B	R&R	2025	\$192,294.00	\$208,087.00	22,163	45 Day	TP filed late 2025 return reporting higher value, penalties applied.
CALATLANTA LLC	03	146402	B	R&R	2025	\$180,788.00	\$194,562.00	16,909	45 Day	TP filed late 2025 return reporting higher value, penalties applied.
PRATT RONALD	01	155936	M	R	2025	\$92,944.00	\$0.00		None	TP provided PRC from Forsyth Co showing boat is located there.
SLINTEX MARINAS	01	155239	M	R	2025	\$22,794.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155238	M	R	2025	\$22,794.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155244	M	R	2025	\$21,201.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155247	M	R	2025	\$21,201.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155251	M	R	2025	\$21,267.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155253	M	R	2025	\$20,095.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155254	M	R	2025	\$21,879.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
SLINTEX MARINAS	01	155269	M	R	2025	\$30,905.00	\$0.00		None	Vessel not owned as of 1/1/2025 by Marina.
DSH INVESTMENTS LLC	01	146032	B	R	2025	\$33,830.00	\$0.00		None	TP provided settlement agreement showing business sold 8/2/2025
FLYMAX AIRCRAFT LLC	01	156394	A	R	2025	\$220,000.00	\$0.00		None	Aircraft not taxable as it is part of dealer inventory with Dealer Certificate.
FLYMAX AIRCRAFT LLC	01	156394	A	R	2024	\$210,000.00	\$0.00		None	Aircraft not taxable as it is part of dealer inventory with Dealer Certificate.

BOA Standard Agenda (P1)
10/23/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
FLYMAX AIRCRAFT LLC	01	156394	A	R	2023	\$210,000.00	\$0.00		None	Aircraft not taxable as it is part of dealer inventory with Dealer Certificate.
FLYMAX AIRCRAFT LLC	01	156394	A	R	2022	\$215,000.00	\$0.00		None	Aircraft not taxable as it is part of dealer inventory with Dealer Certificate.
MCCRICKARD TITAN N	01	155958	B	R	2025	\$26,751.00	\$0.00		None	TP provided BDS showing boat sold in 2023.
VET EXPRESS LLC	02	150465	B	R	2025	\$50,000.00	\$0.00		None	TP provided Termination of Office Rental Agreement showing business closed 3/27/2024.
EVANS, DANIELLE	01	154782	M	R	2025	\$4,265.00	\$0.00		None	TP provided BDS showing boat sold on 12/20/2024.
DISCOVERY POINT #51	01	115267	B	R	2025	\$59,155.00	\$0.00		None	TP provided Final Settlement Agreement showing business sold 3/7/2024.

TMA Account Manager

Don J. Bell
Chief Appraiser

10/23/2025

Date Approved By Board

BOA Appeals Agenda (P3)

10/23/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
DONALD STEVENS	01	138724	A	R&R	2025	\$84,000.00	\$19,500.00		None	2025-25412	Value agreement signed to settle 2025 appeal.



TMA Account Manager



Chief Appraiser

10/23/2025

Date Approved By Board

BOA Audit Agenda (P6)

10/23/2025

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
BREADECKERS INC, THE	07	58728	B	2022	R&R	\$325,073.00	\$935,437.00	610,366	None	Value altered as result of 2025 audit findings.
BREADECKERS INC, THE	07	58728	B	2023	R&R	\$323,113.00	\$1,317,777.00	993,039	None	Value altered as result of 2025 audit findings.
BREADECKERS INC, THE	07	58728	B	2024	R&R	\$323,113.00	\$750,423.00	427,059	None	Value altered as result of 2025 audit findings.
SAVANT LLC	03	131393	B	2021	R&R	\$460,558.00	\$490,127.00	29,569	None	Value altered as result of 2025 audit findings.
SAVANT LLC	03	131393	B	2022	R&R	\$342,409.00	\$490,603.00	148,194	None	Value altered as result of 2025 audit findings.
SAVANT LLC	03	131393	B	2023	R&R	\$227,414.00	\$423,753.00	196,338	None	Value altered as result of 2025 audit findings.
SAVANT LLC	03	131393	B	2024	R&R	\$227,414.00	\$432,920.00	132,460	None	Value altered as result of 2025 audit findings.

TMA Account Manager

Chief Approver

10/23/2025

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2025

Batch: 1 - Current Year Changes

Meeting Date: Thursday, October 23, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
14N17 - 046C	VR CANTON LIMITED PART	\$12,113,600	\$0	DELETED AND COMBINED WITH 14N17-046B	2025-26810





Blake McFarland, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 050	HICKORY FLAT MOB LLC THE STALLINGS-RIBAR GROUP	6,259,245	5,193,000	REMOVED 2024 299C, SEND 30 DAY	28219 01	
03N10 114 D	ARCHLAND PROPERTY I LLC EQUITAX PROPERTY TAX ADVI	1,308,470	1,221,470	ADJ LIFE EXPECTANCY, SEND 30 DAY	26516 01	
03N23 146	HARRISON GREGORY S TTE PREFERRED TAX SERVICE INC	3,191,500	2,661,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26463 01	
04N04C 028	COFFEE MAKER ECHO LLC TTE	388,600	334,300	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26162 01	
14N12A 114	BOARDWALK STORAGE - RYAN LLC	4,068,800	2,878,200	VALUE AGREEMENT 1 YEAR OLNY, U.C., NO NOTICE	26126 01	
14N12A 152	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28280 03	
14N12A 153	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28281 03	
14N12A 154	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28282 03	
14N12A 155	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28283 03	
14N12A 156	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28284 03	
14N12A 157	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28285 03	
14N12A 158	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28286 03	
14N12A 159	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28287 03	
14N12A 160	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28288 03	
14N12A 161	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28289 03	
14N12A 162	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28290 03	
14N12A 163	VILLAGE AT RIVER GREEN LLC PREFERRED TAX SERVICE INC	104,500	75,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	28291 03	
14N17 046 B	VR CANTON LIMITED PARTNERSHIP FELLER, SCHEWE, SCOTT & R	51,231,200	58,112,400	VA AT \$58,112,400 AFTER COMBINING OF PARCELS. 299C APPLIES. NO NOTICE REQUIRED.	26808 03	
14N22 006 V	BLUFFS PRK LLC RYAN LLC	3,730,500	3,700,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26159 03	
14N22 006 BB	BLUFFS 3 LLC RYAN LLC	5,349,100	5,100,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26158 03	

1A: Commercial Appeal Changes

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22A 063	CNL FUNDING 2000-A LP PREFERRED TAX SERVICE INC	911,500	900,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26449 03	
14N23 001 V	CANTON MARKETPLACE OWNER LLC RYAN LLC	59,391,020	47,500,000	VA AT \$47,500,000. 299C APPLIES. NO NOTICE REQUIRED.	26171 3A	
14N23 001 X	LOWES HOME CENTERS INC PREFERRED TAX SERVICE INC	16,333,900	13,350,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26457 3A	
14N23C 039 A	CANTON MARKETPLACE OWNER LLC RYAN LLC	2,292,600	2,250,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26168 3A	
14N23C 039 B	CANTON MARKETPLACE OWNER LLC RYAN LLC	1,782,870	1,700,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26165 3A	
14N23C 039 C	CANTON MARKETPLACE OWNER LLC RYAN LLC	1,923,770	1,900,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26161 3A	
14N23C 039 D	CANTON MARKETPLACE OWNER LLC RYAN LLC	2,753,900	2,500,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26160 3A	
14N24 031	N PROPERTIES LLC RYAN LLC	1,597,500	1,590,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26156 01	
14N24 032	HICKORY FLAT HIGHWAY HOLDINGS LLC RYAN LLC	938,100	900,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26157 01	
14N24 032001	N PROPERTIES LLC RYAN LLC	8,780,800	8,600,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26151 01	
15N05 211 D	K D SOUTHPOINTE LLC THE STALLINGS-RIBAR GROUP	2,149,000	1,986,440	REMOVED OVERRIDES, SEND 30 DAY	28232 07	
15N05 211 L	CHRISTINA MARIE REAL RYAN LLC	1,149,959	1,100,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26801 07	
15N06 098	ZIL PROPERTIES LLC GEORGIA TAX APPEALS, LLC	406,900	355,000	NO CHANGE IN VALUE, VALUE AGREEMENT (NO NOTICE)	25784 01	
15N08 021	PSC CANTON LLC RYAN LLC	9,064,100	8,364,300	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26815 01	
15N11 010 B	NORTHSIDE HOSPITAL INC RYAN LLC	1,599,500	1,500,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26153 07	
15N11 010 D	NORTHSIDE HOSPITAL INC RYAN LLC	2,107,700	2,100,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26154 07	
15N11 010002	NORTHSIDE HOSPITAL INC RYAN LLC	6,058,900	6,025,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26152 07	
15N11 018 A	NORTHSIDE HOSPITAL INC RYAN LLC	509,600	509,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26155 07	
15N11 019 A	EXR PR WOODSTOCK LLC RYAN LLC	10,513,600	10,500,000	VA 299C, NO NOTICE	26819 07	
15N12 058 E	HALLE PROPERTIES L L C RYAN LLC	1,426,400	1,400,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26821 07	

1A: Commercial Appeal Changes

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12 201 A	AUTOZONE INC #940 PREFERRED TAX SERVICE INC	921,370	900,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26467 07	
15N12 206	NORTHSIDE HOSPITAL INC RYAN LLC	4,821,560	4,700,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26131 07	
15N13A 033	SECURCARE PROPERTIES II LLC RYAN LLC	4,941,000	4,000,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26827 01	
15N13A 034	SECURCARE PROPERTIES II LLC RYAN LLC	4,452,800	4,400,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26828 01	
15N13A 044	SIGNATURE PLACE LP CITRIN COOPERMAN & COMPAN	48,445,600	24,770,000	VA AT \$24,770,000. 299C APPLIES. NO NOTICE REQUIRED.	26764 03	
15N13B 012	LAFS INVESTMENTS LLC EQUITAX PROPERTY TAX ADVI	826,200	449,400	ADJ PER UNIFORMITY & RESIDUAL VALUE IMP, SEND 30 DAY NOTICE	26577 03	
15N24 041 F	ALEMBIK VICTORIA PREFERRED TAX SERVICE INC	1,714,200	1,590,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26450 07	
15N24 041 H	HALLE PROPERTIES LLC RYAN LLC	1,505,910	1,500,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26834 07	
15N24P 103 T	011122 DOGWOOD LLC	926,700	850,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26465 07	
15N25D 049 A	HARMONY REAL ESTATE THE STALLINGS-RIBAR GROUP	1,105,620	1,111,660	REMOVED 2024 299C, SEND 30 DAY	28236 04	
15N26 154 R	MC PEACH LLC (THE) EQUITAX PROPERTY TAX ADVI	1,433,300	1,392,700	ADJ LIFE EXPECTANCY, SEND 30 DAY	26582 01	
21N05 259	EG CHEROKEE PARKWAY 1031 LLC RYAN LLC	12,297,800	10,283,160	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26843 01	
21N06 038	CREST ACWORTH APARTMENTS LLC STEVEN A PICKENS	46,000,000	81,136,800	REMOVE 2024 299C, NEW VALUE REFLECTS INCOME, SEND 30 DAY NOTICE	25432 01	
21N06 244	BCORE DEFENDER GA1M01 LLC RYAN LLC	31,619,400	28,700,000	Va @ \$28,700,000., UNIFORMITY, NO NOTICE	26849 01	
91N04 059	HORIZON CLINICAL LLC RYAN LLC	460,880	230,100	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26149 03	
91N15 042	SILEX DOWNTOWN LLC	260,820	168,520	VA AT \$168,520. 299C DOES NOT APPLY. NO NOTICE REQUIRED.	26733 3B	
91N16 087	HISTORIC HOLDINGS LLC	758,310	700,000	VA AT \$700,000. 299C APPLIES. NO NOTICE REQUIRED.	26735 3B	
91N19 031	BROOKSTONE EQUITIES LLC RYAN LLC	728,800	700,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	26850 03	
58		371,693,304	362,712,450			

zsl

Alan V. Smith

1B: Commercial Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 217	9105 HICKORY FLAT LLC HERITAGE-ATLANTA	3,651,830	3,651,830	CERTIFY TO BOE.	26657 01	
02N03 217 B	9105 HICKORY FLAT LLC HERITAGE-ATLANTA	656,100	656,100	CERTIFY TO BOE.	26658 01	
02N03 217 E	9105 HICKORY FLAT LLC HERITAGE-ATLANTA	610,100	610,100	CERTIFY TO BOE.	26659 01	
03N22B 028 A	HAWKS RIDGE PROJECTS LLC THE STALLINGS-RIBAR GROUP	365,830	365,830	CERTIFY TO BOE	28221 01	
14N16 020 A	CREST LAUREL CANYON APTS LLC STEVEN A PICKENS	80,088,300	80,088,300	CERTIFY TO BOE	25407 03	
14N17 024 A	DISTRICT ON THE ETOWAH APTS LLC STEVEN A PICKENS	9,579,800	9,579,800	CERTIFY TO BOE	25434 3B	
15N05 098	BFP HOLDINGS LLC BRAY & JOHNSON	219,500	219,500	CERTIFY TO BOE	26395 01	
15N10 004 A	PARK 9 OWNER LLC	67,061,700	67,061,700	CERTIFY TO BOE	26396 07	
15N12 255	HP HERITAGE WALK HOLDINGS LLC HLR LAW	2,316,250	2,316,250	CERTIFY TO BOE	28264 07	
15N12 258	HP HERITAGE WALK HOLDINGS LLC HLR LAW	1,142,140	1,142,140	CERTIFY TO BOE	28265 07	
15N12 259	HP HERITAGE WALK HOLDINGS LLC HLR LAW	445,500	445,500	CERTIFY TO BOE	28266 07	
15N12 262	HP HERITAGE WALK 290 HOLDINGS LLC HLR LAW	2,117,500	2,032,400	CERTIFY TO BOE	28267 07	
15N12 263	HP HERITAGE WALK HOLDINGS LLC HLR LAW	1,049,460	1,049,460	CERTIFY TO BOE	28263 07	
15N16H 068	EAST CHEROKEE STORAGE LLC	11,985,600	11,985,600	CERTIFY TO BOE	28350 01	
15N17 030	BANYAN PROPERTY TAX ADVIS ERB PLASTICS INC HERITAGE-ATLANTA	4,555,930	4,555,930	CERTIFY TO BOE.	28352 07	
15N24 056 A	BOWERS REAL ESTATE EQUITAX PROPERTY TAX ADVI	2,095,560	2,095,560	CERTIFY TO BOE	26518 07	
15N24G 046	D W CAMPBELL INC THE STALLINGS-RIBAR GROUP	130,105	130,105	CERTIFY TO BOE	28211 07	

1B: Commercial Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12 190	ABC PROPERTY RENTALS INC	294,040	294,040	CERTIFY TO BOE	28363	01
18		188,365,245	188,280,145			

ALL *ABC* *Don't know*

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 002 D	HICKORY FLAT SENIOR CENTER LLC RYAN LLC	31,799,800	31,799,800	CERTIFY TO HO	26794	01
03N01 087 JJ	BALL GROUND HWY MOB LLC THE STALLINGS-RIBAR GROUP	4,737,600	4,737,600	CERTIFY TO HO	28217	02
14N16 085 A	COMREE GEORGIA MOB LLC RYAN LLC	8,663,900	8,663,900	CERTIFY TO HEARING OFFICER	26178	03
14N17 024	CANTON MILL VENTURES LLC PROPERTY TAX CONSULTANTS	34,957,160	34,957,160	CERTIFY TO HEARING OFFICER	25912	3B
14N17 025	MEADOWS STATION PROPERTY TAX CONSULTANTS	1,279,200	975,500	CERTIFY TO HO	25913	3B
14N17 029	56 RIVERVIEW OWNERS LLC RYAN LLC	24,853,200	24,853,200	CERTIFY TO HO	26798	03
14N22 018	CANTON HOTEL LLC RYAN LLC	3,957,700	3,957,700	CERTIFY TO HEARING OFFICER	26799	03
14N22 051	WAL-MART REAL ESTATE BUSINESS	14,336,480	14,336,480	CERTIFY TO HEARING OFFICER	27084	03
14N22A 060	BRIGHT-SASSER CANTON L L C	6,143,200	6,143,200	CERTIFY TO HEARING OFFICER	26795	03
14N22A 062	FELLER, SCHEWE, SCOTT & R HD DEVELOPMENT OF MARYLAND INC RYAN LLC	8,016,510	8,016,510	CERTIFY TO HEARING OFFICER	26121	03
14N23 090	TARGET CORPORATION PREFERRED TAX SERVICE INC	19,828,400	19,828,400	CERTIFY TO HEARING OFFICER	26481	3A
14N23 091	KOHL'S DEPARTMENT STORES INC PREFERRED TAX SERVICE INC	9,580,300	9,580,300	CERTIFY TO HEARING OFFICER	26453	3A
14N23C 039 F	SHIVER LAND COMPANY LLC PREFERRED TAX SERVICE INC	2,186,000	2,186,000	CERTIFY TO HEARING OFFICER	26472	3A
14N24 012 A	WALDEN CROSSING - RYAN LLC	55,779,800	55,779,800	CERTIFY TO HO	26800	03
14N24C 001 A	ONE MTN VISTA ENTERPRISES LLC PREFERRED TAX SERVICE INC	1,934,300	1,934,300	CERTIFY TO HEARING OFFICER	26480	03
15N05 001 C	CS1031 QUINCY APARTMENTS ST LLC FLANAGAN BILTON LLC	86,075,500	86,075,500	CERTIFY TO HEARING OFFICER	28341	01
15N05 003	WAL-MART REAL ESTATE BS TRUST	20,977,500	20,977,500	CERTIFY TO HEARING OFFICER	27087	01

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 100	LIDL US OPERATIONS LLC	4,501,800	4,501,800	CERTIFY TO HEARING OFFICER	28336	01
15N05 211 B	HENDERSON MILL CAPITAL PREFERRED TAX SERVICE INC	4,863,198	4,863,198	CERTIFY TO HEARING OFFICER	26454	01
15N06 069 A	GREGORY LANE APARTMENTS LLC	10,677,000	10,677,000	CERTIFY TO HO	26289	01
15N06 070	WILLIAM MILLER RMG WALDAN LLC RYAN LLC	23,679,200	23,679,200	CERTIFY TO HO	26812	01
15N07 047 A	10451 BELLS FERRY OWNER LLC & RYAN LLC	50,237,400	50,237,400	CERTIFY TO HO	26813	01
15N08 017 F	BAGLEY TERRY LEE PREFERRED TAX SERVICE INC	1,444,210	1,444,210	CERTIFY TO HEARING OFFICER	26477	01
15N08 019	MESSER MARISSA DIANE PREFERRED TAX SERVICE INC	2,301,680	2,301,680	CERTIFY TO HEARING OFFICER	26470	01
15N08 044 B	CANTON SIXES ROAD MOB LLC THE STALLINGS-RIBAR GROUP	5,513,800	5,513,800	CERTIFY TO HO	28218	01
15N10 012 A	CARRIAGE WOODSTOCK LLC THE STALLINGS-RIBAR GROUP	9,337,300	9,337,300	CERTIFY TO HO	28212	07
15N11 002 U	TOWNE LAKE PROMENADE LLC	2,265,960	2,265,960	CERTIFY TO HEARING OFFICER	26479	01
15N11 002 X	CHEROKEE TOWN LAKE MEDICAL	2,219,610	2,219,610	CERTIFY TO HEARING OFFICER	26452	01
15N11 010 G	BRIGGIN LAURA AS TRUSTEE PREFERRED TAX SERVICE INC	2,998,100	2,998,100	CERTIFY TO HEARING OFFICER	26483	07
15N11 076	470 WEST 166 LLC WILLIAM MILLER	43,802,100	43,802,100	CERTIFY TO HO	26288	07
15N12 017 A	FOR-VIEW AT WOODSTOCK LLC PREFERRED TAX SERVICE INC	84,562,600	84,562,600	CERTIFY TO HEARING OFFICER	26466	07
15N12 021	SS WOODSTOCK LLC RYAN LLC	5,841,700	5,841,700	CERTIFY TO HEARING OFFICER	26820	07
15N12 058 C	DAYTON HUDSON CORPORATION PREFERRED TAX SERVICE INC	13,853,420	13,853,420	CERTIFY TO HEARING OFFICER	26482	07
15N12 058 D	RPT WOODSTOCK LLC PREFERRED TAX SERVICE INC	8,786,200	8,786,200	CERTIFY TO HEARING OFFICER	26638	07

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12 064 A	MDC COAST 29 LLC PREFERRED TAX SERVICE INC	10,828,150	10,828,150	CERTIFY TO HEARING OFFICER	26455 07	
15N12 066	FOWLER CROSSING PARTNERS LP UNDERWOOD SCOGGINS LLC	12,818,530	12,818,530	CERTIFY TO HEARING OFFICER	28334 07	
15N12 070	HD DEVELOPMENT OF MARYLAND INC RYAN LLC	8,205,230	8,205,230	CERTIFY TO HEARING OFFICER	26120 07	
15N12 086 B	TEXLUBE INVESTMENTS LLC PREFERRED TAX SERVICE INC	700,730	700,730	CERTIFY TO HEARING OFFICER	26475 07	
15N12 136 B	RENAISSANCE GROUP WOODSTOCK INC EQUITAX PROPERTY TAX ADVI	7,544,100	7,544,100	CERTIFY TO HO	26486 07	
15N12 136 C	INTOWN SUITES WOODSTOCK LLC RYAN LLC	6,621,000	6,621,000	CERTIFY TO HEARING OFFICER	26822 07	
15N12 136 J	RENAISSANCE GROUP SHRINATHJI LLC EQUITAX PROPERTY TAX ADVI	11,247,700	11,247,700	CERTIFY TO HO	26487 07	
15N12 177 H	SOUTH ON MAIN PREFERRED TAX SERVICE INC	728,600	728,600	CERTIFY TO HEARING OFFICER	28305 07	
15N12 213	1906 PROFESSIONAL PARKWAY LLC THE STALLINGS-RIBAR GROUP	592,700	592,700	CERTIFY TO HO	28210 07	
15N12 236	FOOTHILL SHADOWS LLC	13,998,400	13,998,400	CERTIFY TO HEARING OFFICER	27088 07	
15N12B 195	CHEROKEE GROWTH LLC RYAN LLC	5,894,830	5,894,830	CERTIFY TO HEARING OFFICER	26179 07	
15N13 007 C	PHP CANTON LLC THE STALLINGS-RIBAR GROUP	1,036,190	1,036,190	CERTIFY TO HO	28234 03	
15N13 008 K	PROSSICK INVESTMENT LLC PREFERRED TAX SERVICE INC	3,244,230	3,244,230	CERTIFY TO HEARING OFFICER	26471 03	
15N13 022	CANTON LEASED HOUSING ASSOCIATES RYAN LLC	43,228,300	43,228,300	CERTIFY TO HO	26824 03	
15N13A 103	STROUD JOHN B PREFERRED TAX SERVICE INC	1,236,290	1,236,290	CERTIFY TO HEARING OFFICER	26464 03	
15N14 301	KOHN PAMELA K TTE	21,138,000	21,138,000	CERTIFY TO HEARING OFFICER	27090 04	
15N15 008	EQR-SIXES RIDGE LLC PREFERRED TAX SERVICE INC	80,248,600	80,248,600	CERTIFY TO HEARING OFFICER	26474 04	

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15N15 054 B	HOME DEPOT USA INC RYAN LLC	14,625,300	14,625,300	CERTIFY TO HEARING OFFICER	26119 04	
15N15 054 C	HOME DEPOT USA INC RYAN LLC	32,900	32,900	CERTIFY TO HEARING OFFICER	26122 04	
15N15 057	EQR-SIXES RIDGE LLC PREFERRED TAX SERVICE INC	987,000	987,000	CERTIFY TO HEARING OFFICER	26469 04	
15N16 013	CURTIS COURT CRE LLC THE STALLINGS-RIBAR GROUP	919,760	919,760	CERTIFY TO HO	28215 07	
15N16 040	COTTONWOOD MANAGEMENT LLC THE STALLINGS-RIBAR GROUP	2,161,890	2,161,890	CERTIFY TO HO	28213 07	
15N16 041	COTTONWOOD MANAGEMENT LLC THE STALLINGS-RIBAR GROUP	770,700	770,700	CERTIFY TO HO	28214 07	
15N17A 075 A	WOODSTOCK LEASED HOUSING RYAN LLC	16,437,300	16,437,300	CERTIFY TO HO	28252 07	
15N17A 075A-1	WOODSTOCK LEASED HOUSING RYAN LLC	6,693,820	6,693,820	CERTIFY TO HO	28253 07	
15N18 009 A	EQR-STATION 92 LLC PREFERRED TAX SERVICE INC	69,157,500	69,157,500	CERTIFY TO HEARING OFFICER	26468 07	
15N18 032	PUBLIC STORAGE INC RYAN LLC	10,296,000	10,296,000	CERTIFY TO HEARING OFFICER	26831 07	
15N18 043 C	PIONEER WMC LLC FLANAGAN BILTON LLC	5,680,900	5,680,900	CERTIFY TO HEARING OFFICER	28329 07	
15N18 043 D	PIONEER WMC LLC FLANAGAN BILTON LLC	3,867,670	3,867,670	CERTIFY TO HEARING OFFICER	28328 07	
15N18 051	EAST OF MAIN RETAIL LLC PROPERTY TAX CONSULTING,	2,098,100	2,098,100	CERTIFY TO HEARING OFFICER	26360 07	
15N18 166 A	LIDL USO OPERATIONS LLC	3,623,070	3,623,070	CERTIFY TO HEARING OFFICER	28335 07	
15N24 035	SOVRAN ACQUISITION LIMITED RYAN LLC	839,600	839,600	CERTIFY TO HEARING OFFICER	26833 07	
15N24 041	WAL-MART REAL ESTATE BS TRUST	20,462,500	20,462,500	CERTIFY TO HEARING OFFICER	27093 07	
15N24 041 J	HALPERN TRICKUM LLC PREFERRED TAX SERVICE INC	7,682,100	7,682,100	CERTIFY TO HEARING OFFICER	26446 07	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24 044	SOVRAN ACQUISITION LIMITED RYAN LLC	10,631,500	10,631,500	CERTIFY TO HEARING OFFICER	26835 07	
15N24 184 G	FIRST JOURNEY INC THE STALLINGS-RIBAR GROUP	2,025,100	2,025,100	CERTIFY TO HO	28237 07	
15N24 184 L	PS SOUTHEAST TWO LLC RYAN LLC	7,824,000	7,824,000	CERTIFY TO HEARING OFFICER	26836 07	
15N25D 049C-1	ICON PROPERTIES INC RYAN LLC	126,310	126,310	CERTIFY TO HEARING OFFICER	26838 04	
15N25D 049C-2	ICON PROPERTIES INC RYAN LLC	126,310	126,310	CERTIFY TO HEARING OFFICER	26839 04	
15N25D 049C-3	ICON PROPERTIES INC RYAN LLC	126,310	126,310	CERTIFY TO HEARING OFFICER	26814 04	
15N25D 049C-4	ICON PROPERTIES INC RYAN LLC	126,310	126,310	CERTIFY TO HEARING OFFICER	26816 04	
15N25D 049C-5	ICON PROPERTIES INC RYAN LLC	126,310	126,310	CERTIFY TO HEARING OFFICER	26818 04	
15N25D 049C11	ICON PROPERTIES INC RYAN LLC	137,810	137,810	CERTIFY TO HEARING OFFICER	26823 04	
15N25D 049C12	ICON PROPERTIES INC RYAN LLC	137,810	137,810	CERTIFY TO HEARING OFFICER	26825 04	
15N25D 049C13	ICON PROPERTIES INC RYAN LLC	137,210	137,210	CERTIFY TO HEARING OFFICER	26826 04	
15N25D 049C14	ICON PROPERTIES INC RYAN LLC	139,810	139,810	CERTIFY TO HEARING OFFICER	26829 04	
15N25D 049C15	ICON PROPERTIES INC RYAN LLC	140,810	140,810	CERTIFY TO HEARING OFFICER	26832 04	
15N25D 049C16	ICON PROPERTIES INC RYAN LLC	118,710	118,710	CERTIFY TO HEARING OFFICER	26840 04	
15N25D 049C17	ICON PROPERTIES INC RYAN LLC	144,010	144,010	CERTIFY TO HEARING OFFICER	26841 04	
15N25D 049C18	ICON PROPERTIES INC RYAN LLC	144,910	144,910	CERTIFY TO HEARING OFFICER	26842 04	
15N26 132 D	GLENRIDGE HF I LLC PREFERRED TAX SERVICE INC	1,122,400	1,122,400	CERTIFY TO HEARING OFFICER	26451 01	
15N26 154 A	INLAND SE CANTON HICKORY LLC FLANAGAN BILTON LLC	9,731,500	9,731,500	CERTIFY TO HEARING OFFICER	28331 01	
15N26 154 H	INLAND SE CANTON HICKORY LLC FLANAGAN BILTON LLC	1,578,600	1,578,600	CERTIFY TO HEARING OFFICER	28332 01	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N26 155	WOJV CANTON LLC RYAN LLC	7,829,340	7,829,340	CERTIFY TO HEARING OFFICER	26183 04	
15N26 155 A	WOJV CANTON LLC RYAN LLC	883,300	883,300	CERTIFY TO HEARING OFFICER	26184 04	
21N05 259 A	CHEROKEE COUNTY DEV AUTH RYAN LLC	31,071,500	31,071,500	CERTIFY TO HEARING OFFICER	26844 01	
21N06 005 K	NDP PROPERTIES INC RYAN LLC	7,852,300	7,852,300	CERTIFY TO HEARING OFFICER	26845 01	
21N06 005 L	EXETER 399 NORTHPOINT (2021) LP RYAN LLC	10,410,500	10,410,500	CERTIFY TO HEARING OFFICER	26846 01	
21N06 005 N	HIGHWAY 92 GA LLC PREFERRED TAX SERVICE INC	24,408,900	24,408,900	CERTIFY TO HEARING OFFICER	26478 01	
21N06 039	SIARAM CORPORATION RYAN LLC	11,683,500	11,683,500	CERTIFY TO HEARING OFFICER	26847 01	
21N06 285 A	CHEROKEE COUNTY DEV AUTH PREFERRED TAX SERVICE INC	19,122,900	19,122,900	CERTIFY TO HEARING OFFICER	26448 01	
21N06 285 C	CICF I - GA1M03 LLC RYAN LLC	4,355,000	4,355,000	CERTIFY TO HEARING OFFICER.	26172 01	
21N06 285 D	CHEROKEE COUNTY DEV AUTH PREFERRED TAX SERVICE INC	19,264,000	19,264,000	CERTIFY TO HEARING OFFICER	26447 01	
21N06 285C-1	CHEROKEE COUNTY DEV AUTH RYAN LLC	19,407,100	19,407,100	CERTIFY TO HEARING OFFICER.	26177 01	
91N06 B002 E	WG NORTHWOOD EQUITIES LLC COMMERCIAL PROPERTY TAX P	6,509,300	6,509,300	CERTIFY TO HO	25698 03	
91N06 B015	ENOCKOMAN LLC PREFERRED TAX SERVICE INC	3,434,484	3,434,484	CERTIFY TO HEARING OFFICER	26476 03	
91N15 075	JONES BUILDING CANTON LLC PROPERTY TAX CONSULTANTS	9,465,300	9,465,300	CERTIFY TO HEARING OFFICER	25909 3B	
91N16 055	5394 NORTH MAIN LLC PROPERTY TAX CONSULTANTS	1,783,100	1,783,100	CERTIFY TO HEARING OFFICER	25910 3B	
91N16 152 C	131 W MARILETTA ST LLC PROPERTY TAX CONSULTANTS	750,250	750,250	CERTIFY TO HEARING OFFICER	25908 3B	
91N21 004	HL CANTON PARTNERS LP CBRE	6,383,000	6,383,000	CERTIFY TO HO	28375 3B	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
92N05 013	WALTON WOODSTOCK RYAN LLC	24,836,500	24,836,500	CERTIFY TO HO	26851 7A	
92N05 013 C	WALTON WOODSTOCK APARTMENTS LLC RYAN LLC	91,494,900	91,494,900	CERTIFY TO HO	26852 7A	
92N05 013 J	WALTON WOODSTOCK RYAN LLC	3,468,800	3,468,800	CERTIFY TO HO	26853 7A	
92N05 013 M	WALTON WOODSTOCK RYAN LLC	1,486,600	1,486,600	CERTIFY TO HO	26854 7A	
92N05 025	JOHNSTON BUILDING LLC EQUITAX PROPERTY TAX ADVI	3,721,400	3,721,400	CERTIFY TO HO	26485 7A	
92N05 062	WOODSTOCK DOWNTOWN FS LLC	1,397,001	1,397,001	CERTIFY TO HEARING OFFICER	26473 7A	
92N07 007	MMOF IV WOODSTOCK GA LLC RYAN LLC	6,580,680	6,580,680	CERTIFY TO HEARING OFFICER.	26180 7A	
111		1,359,884,903	1,359,981,203			

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Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N16C- -270 R	BALLANTRY PMC BELMONT LLC	\$0	\$10	NEW PARCEL FOR 2025 TAX YEAR PER MAPPING AUDIT
14N10M- -206	HOLTHAUS JOHN J & MARIANNE C	\$626,700	\$615,000	CORRECTION FOR TAX YEAR 2025
22N08A- -054	SCHUCK THOMAS P & PATRICIA B	\$636,000	\$604,500	CORRECTION FOR TAX YEAR 2025
22N09B- -022 A	PURCELL CO INC	\$0	\$100	NEW PARCEL FOR 2025 TAX YEAR PER MAPPING AUDIT



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10-23-2025

3A Residential Appeal Changes

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02C 053	MAUTZ DIANE MARGARET TRUSTEE RYAN LLC	400,200	375,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	27284 01	
02N04D 047	SETO SUISAN CO LTD CBRE, INC.	408,420	394,100	OVERRIDE PER COMPER	28472 01	
02N08 161	PRICE SHANNON GEORGIA TAX APPEALS, LLC	558,470	536,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	25797 01	
03N04B 133	STROUSE THOMAS J HALLOCK LAW LLC	672,600	625,000	OVERRIDE TO RECENT SALE PRICE	28245 01	
03N18 032 F	SHAVER BRYAN A & GEORGIA TAX APPEALS, LLC	270,000	216,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25794 01	
03N18 032 N	SHAVER BRYAN A & GEORGIA TAX APPEALS, LLC	1,853,800	1,669,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	25793 01	
03N18C 011	BENEDETTO JOSEPH C & EQUITAX PROPERTY TAX ADVI	1,108,700	1,025,300	OVERRIDE PER COMPER	26517 01	
03N18C 021	KNAUF RODNEY L	1,040,900	929,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	24889 01	
03N24 202	MOSS-FRANGIE LINDSAY P HALLOCK LAW LLC	1,334,300	1,150,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	28319 01	
03N24D 032	BATTAGLIA JEFFREY	1,125,400	950,000	NO 299C SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25406 01	
14N24 189 J	MARKUM SARAH L KIM PROPERTY TAX SOLUTION	669,900	615,400	OVERRIDE PER COMPER	28396 01	
14N26 099	ELLIOTT ALESSANDRA	1,712,000	1,467,700	CORRECTED PER OFFICE REVIEW	25950 01	
15N04B 421	SANYU PLANT ENGINEERING CO CBRE, INC.	456,110	452,300	OVERRIDE PER COMPER	28429 01	
15N04C 175	IH6 PROPERTY GEORGIA LP RYAN LLC	503,940	498,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	27426 01	
15N04G 025	JOHNSON WILLIAM R	486,540	453,840	VALUE AGREEMENT (NO NOTICE REQUIRED)	26623 01	
15N06C 412	SAVTA PROPERTIES LLC GEORGIA TAX APPEALS, LLC	454,840	431,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	25805 01	
15N06D 066	GRACE PAL TANAKA CO LTD CBRE, INC.	433,340	418,067	AGREE TO OWNERS DECLARED VALUE	28475 01	
15N08K 184	GRAHAM WILLIAM P & GRAHAM GROUP	465,000	465,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25717 04	
15N09D 011	IH6 PROPERTY GEORGIA LP RYAN LLC	651,910	618,000	OVERRIDE PER COMPER	27459 01	
15N11B 291	HPA II BORROWER 2019-1 LLC RYAN LLC	488,640	480,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	27507 07	

3A Residential Appeal Changes

Meeting Date:

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N11D 394	PROGRESS RES BORROWER 7 LLC RYAN LLC	439,510	437,100	OVERRIDE PER COMPER	27849 01	
15N11H 387	PROGRESS RES BORROWER 5 LLC RYAN LLC	483,780	474,000	OVERRIDE PER COMPER	27794 07	
15N12C 092	2018-2 IH BORROWER LP RYAN LLC	388,040	329,200	OVERRIDE PER COMPER	27321 01	
15N14A 021	SFR XII NM ATL OWNER 1 L P RYAN LLC	346,896	332,990	299C REMOVED PER APPEAL	27492 04	
15N14F 067	SFR XII ATL OWNER 5 LP RYAN LLC	363,140	356,740	299C REMOVED PER APPEAL	27458 01	
15N15 326	LIFE AID CONSULTANT CO LTD CBRE, INC.	412,950	343,150	CORRECTED PER FIELD CHECK	28417 01	
15N16F 265	PROGRESS RES BORROWER 5 LLC RYAN LLC	377,280	368,500	OVERRIDE PER COMPER	27836 07	
15N16F 349	IH6 PROPERTY GEORGIA LP RYAN LLC	495,930	483,100	OVERRIDE PER COMPER	27434 07	
15N16F 494	SFR ACQUISITIONS 2022 LLC RYAN LLC	469,930	454,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	27290 07	
15N17D 133	SHIMADA KOGYO CO LTD CBRE, INC.	445,720	399,300	OVERRIDE PER COMPER	28437 01	
15N18A 005	ARM ASSET COMPANY 1 LLC RYAN LLC	415,400	414,600	CORRECTED PER FIELD CHECK	28040 01	
15N18D C281	FKH SFR PROPCO A LP RYAN LLC	353,340	319,740	CORRECTED PER FIELD CHECK	28175 01	
15N18E 116	FKH SFR PROPCO B-HLD LP RYAN LLC	299,370	297,090	OVERRIDE PER COMPER	28177 01	
15N21B 063	MANSBRIDGE ROBERT B	421,760	405,360	ADJUSTED FOR EXTREME DEPRECIATION	28405 01	
15N24D 114	NISHIKAWA TAKAMITSU CBRE, INC.	462,450	438,000	OVERRIDE PER COMPER	28422 07	
15N24D 126	TAH 2018-1 BORROWER RYAN LLC	353,300	353,210	CORRECTED PER FIELD CHECK	27977 07	
15N24D 294	FKH SFR PROPCO H LP RYAN LLC	472,920	472,870	VALUE AGREEMENT (NO NOTICE REQUIRED)	27265 07	
15N24D 318	FKH SFR PROPCO J LP RYAN LLC	436,490	436,190	VALUE AGREEMENT (NO NOTICE REQUIRED)	27272 07	
15N24F 162	USCMF SN GEORGIA A LLC RYAN LLC	443,410	434,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	27505 07	
15N24L 183	LAUERSDORF NICHOLAS JACOB	546,890	520,000	OVERRIDE TO RECENT SALE PRICE	28397 07	

3A: Residential Appeal Changes

Meeting Date:

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N26C 014	BENNETT RODNEY J GEORGIA TAX APPEALS, LLC	535,600	524,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	25806 01	
15N26C 029	ARTIMAX JAPAN INC CBRE, INC.	630,490	622,800	OVERRIDE PER COMPER	28421 01	
15N30A 061	PROGRESS RES BORROWER 20 LLC RYAN LLC	425,440	406,800	OVERRIDE PER COMPER	27689 01	
15N30A 153	YAMASA CO LTD RYAN LLC	325,840	320,640	CORRECTED PER FIELD CHECK	27948 01	
15N30A 210	NEW RES BORROWER 2022-SFR1 LLC RYAN LLC	362,000	351,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	27248 01	
21N05C 060	PITTS CHRISTOPHER CHARLES GEORGIA TAX APPEALS, LLC	883,700	875,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	25791 01	
21N06J 039	DIAMOND LANE LLC GEORGIA TAX APPEALS, LLC	392,000	392,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25804 01	
22N14 021	LAKE ARROWHEAD RESOURCES LLC GEORGIA TAX APPEALS, LLC	967,410	784,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	25788 01	
91N06 A007	TWADDELL LOUISA	309,400	263,600	CORRECTED PER OFFICE REVIEW	28339 01	
91N16 075 P	PROGRESS RES BORROWER 7 LLC RYAN LLC	361,560	353,700	OVERRIDE PER COMPER	27870 3B	
92N02 024	MAIN NORTH LLC GRAHAM GROUP	169,200	165,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25722 07	
92N06 247	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	25711 7A	
92N06 248	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	25716 7A	
92N06 249	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	25710 7A	
92N06 250	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	25709 7A	
92N08 071	ALA ENTERPRISES LLC GRAHAM GROUP	289,530	289,530	VALUE AGREEMENT (NO NOTICE REQUIRED)	25708 07	
56		30,739,686	28,740,417			

Boris Holman

Don Willis

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21N12A 101	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,200	277,200	VALUE AGREEMENT NO NOTICE REQUIRED	27094 01	
21N12A 102	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,200	294,200	VALUE AGREEMENT NO NOTICE REQUIRED	27096 01	
21N12A 103	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	292,100	292,100	VALUE AGREEMENT NO NOTICE REQUIRED	27098 01	
21N12A 104	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,400	277,400	VALUE AGREEMENT NO NOTICE REQUIRED	27099 01	
21N12A 105	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	275,900	275,900	VALUE AGREEMENT NO NOTICE REQUIRED	27102 01	
21N12A 106	CS1031 BRIGHTON WOODSTOCK BFR	294,100	294,100	VALUE AGREEMENT NO NOTICE REQUIRED	27104 01	
21N12A 107	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,700	294,700	VALUE AGREEMENT NO NOTICE REQUIRED	27105 01	
21N12A 108	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	275,900	275,900	VALUE AGREEMENT NO NOTICE REQUIRED	27106 01	
21N12A 109	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,000	278,000	VALUE AGREEMENT NO NOTICE REQUIRED	27110 01	
21N12A 110	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	292,700	292,700	VALUE AGREEMENT NO NOTICE REQUIRED	27113 01	
21N12A 111	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	292,600	292,600	VALUE AGREEMENT NO NOTICE REQUIRED	27115 01	
21N12A 112	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,000	278,000	VALUE AGREEMENT NO NOTICE REQUIRED	27116 01	
21N12A 113	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	275,000	275,000	VALUE AGREEMENT NO NOTICE REQUIRED	27101 01	
21N12A 114	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,400	277,400	VALUE AGREEMENT NO NOTICE REQUIRED	27103 01	
21N12A 115	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	279,100	279,100	VALUE AGREEMENT NO NOTICE REQUIRED	27107 01	
21N12A 116	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	296,200	296,200	VALUE AGREEMENT NO NOTICE REQUIRED	27108 01	
21N12A 117	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	296,500	296,500	VALUE AGREEMENT NO NOTICE REQUIRED	27109 01	
21N12A 118	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,600	278,600	VALUE AGREEMENT NO NOTICE REQUIRED	27111 01	
21N12A 119	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	281,700	281,700	VALUE AGREEMENT NO NOTICE REQUIRED	27112 01	
21N12A 120	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,900	295,900	VALUE AGREEMENT NO NOTICE REQUIRED	27114 01	

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21N12A 121	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,800	295,800	VALUE AGREEMENT NO NOTICE REQUIRED	27118	01
21N12A 122	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	281,700	281,700	VALUE AGREEMENT NO NOTICE REQUIRED	27119	01
21N12A 123	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,200	277,200	VALUE AGREEMENT NO NOTICE REQUIRED	27120	01
21N12A 124	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	297,300	297,300	VALUE AGREEMENT NO NOTICE REQUIRED	27122	01
21N12A 125	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	298,000	298,000	VALUE AGREEMENT NO NOTICE REQUIRED	27124	01
21N12A 126	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,600	278,600	VALUE AGREEMENT NO NOTICE REQUIRED	27125	01
21N12A 127	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,600	278,600	VALUE AGREEMENT NO NOTICE REQUIRED	27126	01
21N12A 128	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,700	295,700	VALUE AGREEMENT NO NOTICE REQUIRED	27128	01
21N12A 129	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,700	295,700	VALUE AGREEMENT NO NOTICE REQUIRED	27129	01
21N12A 130	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	279,600	279,600	VALUE AGREEMENT NO NOTICE REQUIRED	27130	01
21N12A 131	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,800	278,800	VALUE AGREEMENT NO NOTICE REQUIRED	27131	01
21N12A 132	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,700	295,700	VALUE AGREEMENT NO NOTICE REQUIRED	27132	01
21N12A 133	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	296,400	296,400	VALUE AGREEMENT NO NOTICE REQUIRED	27133	01
21N12A 134	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,900	277,900	VALUE AGREEMENT NO NOTICE REQUIRED	27117	01
21N12A 135	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,500	277,500	VALUE AGREEMENT NO NOTICE REQUIRED	27121	01
21N12A 136	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	289,200	289,200	VALUE AGREEMENT NO NOTICE REQUIRED	27123	01
21N12A 137	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	290,500	290,500	VALUE AGREEMENT NO NOTICE REQUIRED	27127	01
21N12A 138	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	286,960	286,960	VALUE AGREEMENT NO NOTICE REQUIRED	27134	01
21N12A 139	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	275,300	275,300	VALUE AGREEMENT NO NOTICE REQUIRED	27135	01
21N12A 140	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	289,600	289,600	VALUE AGREEMENT NO NOTICE REQUIRED	27136	01

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21N12A 141	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	290,200	290,200	VALUE AGREEMENT NO NOTICE REQUIRED	27137 01	
21N12A 142	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	272,200	272,200	VALUE AGREEMENT NO NOTICE REQUIRED	27138 01	
21N12A 143	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	271,500	271,500	VALUE AGREEMENT NO NOTICE REQUIRED	27139 01	
21N12A 144	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	290,000	290,000	VALUE AGREEMENT NO NOTICE REQUIRED	27140 01	
21N12A 145	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	290,100	290,100	VALUE AGREEMENT NO NOTICE REQUIRED	27141 01	
21N12A 146	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	271,800	271,800	VALUE AGREEMENT NO NOTICE REQUIRED	27142 01	
21N12A 147	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,300	278,300	VALUE AGREEMENT NO NOTICE REQUIRED	27143 01	
21N12A 148	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,700	295,700	VALUE AGREEMENT NO NOTICE REQUIRED	27144 01	
21N12A 149	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,700	295,700	VALUE AGREEMENT NO NOTICE REQUIRED	27145 01	
21N12A 150	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	279,600	279,600	VALUE AGREEMENT NO NOTICE REQUIRED	27146 01	
21N12A 151	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,800	278,800	VALUE AGREEMENT NO NOTICE REQUIRED	27147 01	
21N12A 152	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,700	295,700	VALUE AGREEMENT NO NOTICE REQUIRED	27148 01	
21N12A 153	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	296,400	296,400	VALUE AGREEMENT NO NOTICE REQUIRED	27149 01	
21N12A 154	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,900	277,900	VALUE AGREEMENT NO NOTICE REQUIRED	27150 01	
21N12A 155	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,900	277,900	VALUE AGREEMENT NO NOTICE REQUIRED	27153 01	
21N12A 156	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	297,300	297,300	VALUE AGREEMENT NO NOTICE REQUIRED	27154 01	
21N12A 157	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	297,300	297,300	VALUE AGREEMENT NO NOTICE REQUIRED	27155 01	
21N12A 158	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	279,300	279,300	VALUE AGREEMENT NO NOTICE REQUIRED	27156 01	
21N12A 159	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,600	278,600	VALUE AGREEMENT NO NOTICE REQUIRED	27157 01	
21N12A 160	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,800	295,800	VALUE AGREEMENT NO NOTICE REQUIRED	27158 01	

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21N12A 161	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	296,500	296,500	VALUE AGREEMENT NO NOTICE REQUIRED	27159 01	
21N12A 162	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	278,600	278,600	VALUE AGREEMENT NO NOTICE REQUIRED	27160 01	
21N12A 163	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	274,200	274,200	VALUE AGREEMENT NO NOTICE REQUIRED	27161 01	
21N12A 164	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	274,200	274,200	VALUE AGREEMENT NO NOTICE REQUIRED	27163 01	
21N12A 164 A	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	6,000	6,000	VALUE AGREEMENT NO NOTICE REQUIRED	27164 01	
21N12A 165	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,300	277,300	VALUE AGREEMENT NO NOTICE REQUIRED	27165 01	
21N12A 166	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,000	294,000	VALUE AGREEMENT NO NOTICE REQUIRED	27166 01	
21N12A 167	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,900	293,900	VALUE AGREEMENT NO NOTICE REQUIRED	27168 01	
21N12A 168	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,100	277,100	VALUE AGREEMENT NO NOTICE REQUIRED	27162 01	
21N12A 169	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,000	277,000	VALUE AGREEMENT NO NOTICE REQUIRED	27167 01	
21N12A 170	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,900	293,900	VALUE AGREEMENT NO NOTICE REQUIRED	27169 01	
21N12A 171	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,700	294,700	VALUE AGREEMENT NO NOTICE REQUIRED	27170 01	
21N12A 172	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,000	277,000	VALUE AGREEMENT NO NOTICE REQUIRED	27173 01	
21N12A 173	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,100	277,100	VALUE AGREEMENT NO NOTICE REQUIRED	27178 01	
21N12A 174	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,300	295,300	VALUE AGREEMENT NO NOTICE REQUIRED	27180 01	
21N12A 175	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,400	295,400	VALUE AGREEMENT NO NOTICE REQUIRED	27182 01	
21N12A 176	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,400	277,400	VALUE AGREEMENT NO NOTICE REQUIRED	27184 01	
21N12A 177	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	274,600	274,600	VALUE AGREEMENT NO NOTICE REQUIRED	27186 01	
21N12A 178	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,200	277,200	VALUE AGREEMENT NO NOTICE REQUIRED	27187 01	
21N12A 179	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,200	277,200	VALUE AGREEMENT NO NOTICE REQUIRED	27188 01	

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21N12A 180	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,200	277,200	VALUE AGREEMENT NO NOTICE REQUIRED	27171 01	
21N12A 181	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,400	277,400	VALUE AGREEMENT NO NOTICE REQUIRED	27172 01	
21N12A 182	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,500	295,500	VALUE AGREEMENT NO NOTICE REQUIRED	27174 01	
21N12A 183	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	295,200	295,200	VALUE AGREEMENT NO NOTICE REQUIRED	27175 01	
21N12A 184	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,300	277,300	VALUE AGREEMENT NO NOTICE REQUIRED	27176 01	
21N12A 185	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	276,900	276,900	VALUE AGREEMENT NO NOTICE REQUIRED	27177 01	
21N12A 186	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,900	293,900	VALUE AGREEMENT NO NOTICE REQUIRED	27179 01	
21N12A 187	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,700	294,700	VALUE AGREEMENT NO NOTICE REQUIRED	27181 01	
21N12A 188	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	276,900	276,900	VALUE AGREEMENT NO NOTICE REQUIRED	27183 01	
21N12A 189	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	276,900	276,900	VALUE AGREEMENT NO NOTICE REQUIRED	27185 01	
21N12A 190	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,100	294,100	VALUE AGREEMENT NO NOTICE REQUIRED	27189 01	
21N12A 191	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,900	293,900	VALUE AGREEMENT NO NOTICE REQUIRED	27190 01	
21N12A 192	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,100	277,100	VALUE AGREEMENT NO NOTICE REQUIRED	27191 01	
21N12A 193	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	276,300	276,300	VALUE AGREEMENT NO NOTICE REQUIRED	27192 01	
21N12A 194	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,800	293,800	VALUE AGREEMENT NO NOTICE REQUIRED	27193 01	
21N12A 195	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	294,600	294,600	VALUE AGREEMENT NO NOTICE REQUIRED	27195 01	
21N12A 196	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	276,300	276,300	VALUE AGREEMENT NO NOTICE REQUIRED	27194 01	
21N12A 197	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,100	277,100	VALUE AGREEMENT NO NOTICE REQUIRED	27196 01	
21N12A 198	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,900	293,900	VALUE AGREEMENT NO NOTICE REQUIRED	27197 01	
21N12A 199	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	293,900	293,900	VALUE AGREEMENT NO NOTICE REQUIRED	27198 01	

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21N12A 200	CS1031 BRIGHTON WOODSTOCK BFR FLANAGAN BILTON LLC	277,100	277,100	VALUE AGREEMENT NO NOTICE REQUIRED	27199 01	
101		28,527,960	28,527,960			



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02N04B 117	HIGLEY CHAD	767,900	767,900	CERTIFY TO BOE	28270 01	
02N04F 103	MULLER CHRISTOPHER WILLIAM	778,900	778,900	CERTIFY TO BOE	28367 01	
02N08A 060	WHITFIELD BROOKE	1,232,100	1,181,300	CERTIFY TO BOE (2ND APPEAL)	26410 01	
03N12C 180	THOMPSON ANDREW &	895,600	856,300	CERTIFY TO BOE (2ND APPEAL)	26283 01	
03N18C 030	ALLEN SEAN R	1,148,500	1,112,500	CERTIFY TO BOE (2ND APPEAL)	28404 01	
03N28 004 A	JILLSON JOSEPH J THE STALLINGS-RIBAR GROUP	37,800	22,500	CERTIFY TO BOE (2ND APPEAL)	28220 01	
14N16G 002	CHIEFTAIN ATLANTA LP KLM PROPERTY TAX SOLUTION	242,960	242,960	CERTIFY TO BOE	28391 03	
14N21B 090	PROGRESS RES BORROWER 5 LLC RYAN LLC	383,110	383,110	CERTIFY TO BOE	27803 03	
14N24B 022	PROGRESS RESIDENTIAL RYAN LLC	320,200	320,200	CERTIFY TO BOE	27840 03	
14N29C 114	FKH SFR L LP RYAN LLC	474,700	474,700	CERTIFY TO BOE	28167 01	
15N03A 075	KB INC. CBRE, INC.	475,930	475,930	CERTIFY TO BOE	28467 01	
15N03A 103	BIKO CO LTD CBRE, INC.	453,030	453,030	CERTIFY TO BOE	28469 01	
15N03A 279	COMPUTERMIND CORPORATION CBRE, INC.	466,210	466,210	CERTIFY TO BOE	28430 01	
15N05E 077	IZUMI ATSUSHIKO CBRE, INC.	601,920	601,920	CERTIFY TO BOE	28473 01	
15N06C 389	COLSONIC INC CBRE, INC.	509,440	509,440	CERTIFY TO BOE	28474 01	
15N06D 240	TSUBASA TRANSPORT CO CBRE, INC.	381,300	381,300	CERTIFY TO BOE	28476 01	
15N06G 037	TAMATOSHI CO LTD CBRE, INC.	415,250	415,250	CERTIFY TO BOE	28477 01	
15N08F 005	SRP SUB LLC RYAN LLC	307,270	307,270	CERTIFY TO BOE	27540 03	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N10B 282	PROGRESS RES BORROWER 20 LLC RYAN LLC	405,700	405,700	CERTIFY TO BOE	27711 07	
15N10D 062	PATEL YOGESH G THE STALLINGS-RIBAR GROUP	534,600	534,600	CERTIFY TO BOE	28235 07	
15N11B 204	LOEB ANDREW C &	538,350	538,350	CERTIFY TO BOE	28243 07	
15N11D 145	PROGRESS RESIDENTIAL RYAN LLC	378,380	378,380	CERTIFY TO BOE	27661 01	
15N11D 336	MILE HIGH BORROWER 1 (VALUE) LLC RYAN LLC	341,010	341,010	CERTIFY TO BOE	27598 01	
15N11D 341	PROGRESS RES BORROWER 7 LLC RYAN LLC	391,510	391,510	CERTIFY TO BOE	27846 01	
15N11H 264	FYR SFR BORROWER LLC RYAN LLC	349,110	349,110	CERTIFY TO BOE	27564 07	
15N11H 390	TAH MS BORROWER LLC RYAN LLC	389,000	389,000	CERTIFY TO BOE	27985 07	
15N11H 411	PROGRESS RES BORROWER 7 LLC RYAN LLC	456,360	456,360	CERTIFY TO BOE	27853 07	
15N11H 421	PROGRESS RES BORROWER 7 LLC RYAN LLC	450,680	450,680	CERTIFY TO BOE	27854 07	
15N12A 141	OTACHUO PHARMACY CO LTD CBRE, INC.	497,920	497,920	CERTIFY TO BOE	28442 01	
15N12A 282	SIEGALL ELIZABETH B	489,730	489,730	CERTIFY TO BOE	28320 07	
15N12C 149	TRICON SFR 2024-4 BORROWER LLC RYAN LLC	284,450	284,450	CERTIFY TO BOE	28079 01	
15N13A 084	TARBERT LLC RYAN LLC	302,940	302,940	CERTIFY TO BOE	28052 01	
15N13F 007	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	332,750	332,750	CERTIFY TO BOE	28054 01	
15N13F 132	IH3 PROPERTY GEORGIA L P RYAN LLC	322,500	322,500	CERTIFY TO BOE	27398 01	
15N14A 006	SWH 2017-1 BORROWER LP RYAN LLC	326,950	326,950	CERTIFY TO BOE	27477 04	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14A 017	SFR JV-2 2023-1 BORROWER LLC RYAN LLC	287,870	287,870	CERTIFY TO BOE	28000 04	
15N14E 075	SMH 2017-1 BORROWER LP RYAN LLC	305,430	305,430	CERTIFY TO BOE	27479 04	
15N14L 004	TH5 PROPERTY GEORGIA LP RYAN LLC	315,990	315,990	CERTIFY TO BOE	27453 03	
15N14L 017	SMH 2017-1 BORROWER LP RYAN LLC	361,990	361,990	CERTIFY TO BOE	27471 03	
15N14L 062	PROGRESS RES BORROWER 5 LLC RYAN LLC	338,990	338,990	CERTIFY TO BOE	27833 03	
15N14L 077	PROGRESS RESIDENTIAL RYAN LLC	290,900	290,900	CERTIFY TO BOE	27841 03	
15N14L 078	PROGRESS RESIDENTIAL RYAN LLC	292,800	292,800	CERTIFY TO BOE	27839 03	
15N14L 087	SN GEORGIA II LLC RYAN LLC	352,100	352,100	CERTIFY TO BOE	28028 03	
15N14L 089	PROGRESS RESIDENTIAL RYAN LLC	319,100	319,100	CERTIFY TO BOE	27771 03	
15N14L 090	PROGRESS RES BORROWER 17 LLC RYAN LLC	314,220	314,220	CERTIFY TO BOE	27648 03	
15N14L 132	TRUE NORTH PROPERTY OWNER B LLC RYAN LLC	339,100	339,100	CERTIFY TO BOE	27933 03	
15N14L 135	OLYMPUS BORROWER LLC RYAN LLC	340,600	340,600	CERTIFY TO BOE	27607 03	
15N14L 139	BAMBARGER HOLT RYAN LLC	344,570	344,570	CERTIFY TO BOE	27979 03	
15N15 353	PROGRESS RES BORROWER 24 LLC RYAN LLC	403,850	403,850	CERTIFY TO BOE	27749 01	
15N15 435	TAH 2018-1 BORROWER RYAN LLC	304,150	304,150	CERTIFY TO BOE	28123 01	
15N15A 016	RICHMOND AMANDA	431,607	357,500	CERTIFY TO BOE (2ND APPEAL)	26787 01	
15N16A 058	TAH 2018-1 BORROWER RYAN LLC	325,530	325,530	CERTIFY TO BOE	28039 01	

3B: Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N16F 173	PROGRESS RES BORROWER 5 LLC RYAN LLC	316,970	316,970	CERTIFY TO BOE	27795	07
15N16F 347	SFR JV-1 2021-1 BORROWER LLC RYAN LLC	292,400	292,400	CERTIFY TO BOE	27989	07
15N17C 016	KLOUDA JOSEPH LEE	342,630	342,630	CERTIFY TO BOE	28360	07
15N18B 047	SRP SUB LLC RYAN LLC	248,130	248,130	CERTIFY TO BOE	27526	07
15N18C 037	TAH 2018-1 BORROWER RYAN LLC	340,920	340,920	CERTIFY TO BOE	28041	01
15N18C 055	HOME SFR BORROWER LLC RYAN LLC	379,020	379,020	CERTIFY TO BOE	27582	01
15N18D 023	IH4 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	328,850	328,850	CERTIFY TO BOE	26555	07
15N18D 129	PROGRESS RES BORROWER 7 LLC RYAN LLC	356,640	356,640	CERTIFY TO BOE	27844	07
15N18D 215	PROGRESS RES BORROWER 5 LLC RYAN LLC	369,220	369,220	CERTIFY TO BOE	27804	07
15N18D B261	2018-3 IH BORROWER LP RYAN LLC	330,240	330,240	CERTIFY TO BOE	27372	01
15N18D B278	BAY STREET HOMES LLC RYAN LLC	377,530	377,530	CERTIFY TO BOE	27576	01
15N18H 099	SFR JV-1 2019-1 BORROWER LLC RYAN LLC	322,640	322,640	CERTIFY TO BOE	28085	01
15N18H 128	TRUE NORTH PROPERTY OWNER B LLC RYAN LLC	355,880	355,880	CERTIFY TO BOE	27934	01
15N18J 066	SFR JV-1 2019-1 BORROWER LLC RYAN LLC	317,900	317,900	CERTIFY TO BOE	27992	01
15N18J 113	PROGRESS RES BORROWER 5 LLC RYAN LLC	314,070	314,070	CERTIFY TO BOE	27825	01
15N18J 176	HOME SFR BORROWER LLC RYAN LLC	323,930	323,930	CERTIFY TO BOE	27578	01
15N18U 096	ODENWALDER PATRICK EQUITAX PROPERTY TAX ADVI	550,000	550,000	CERTIFY TO BOE	28324	07

3B Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N19B 243	PROGRESS RES BORROWER 7 LLC RYAN LLC	451,120	451,120	CERTIFY TO BOE	27871	04
15N19B 400	IH3 PROPERTY GEORGIA L P RYAN LLC	375,580	375,580	CERTIFY TO BOE	27399	04
15N19B 489	RANALL MARK	552,100	552,100	CERTIFY TO BOE	28308	04
15N19B 507	CONNER MADISON &	572,800	572,800	CERTIFY TO BOE	28361	04
15N20 050	FYR SFR BORROWER LLC RYAN LLC	310,030	310,030	CERTIFY TO BOE	27563	04
15N20 349	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	433,420	433,420	CERTIFY TO BOE	28118	01
15N20 355	MCH SFR PROPERTY OWNER 4 LLC RYAN LLC	323,720	323,720	CERTIFY TO BOE	28126	01
15N20 425	FKH SFR PROPCO I LP RYAN LLC	474,130	474,130	CERTIFY TO BOE	28198	01
15N20A 101	AMH 2014-3 BORROWER LP CBRE, INC.	425,600	425,600	CERTIFY TO BOE	28448	04
15N20C 054	IH6 PROPERTY GEORGIA LP RYAN LLC	309,110	309,110	CERTIFY TO BOE	27423	04
15N20F 092	FKH SFR PROPCO J LP RYAN LLC	420,800	420,800	CERTIFY TO BOE	27275	04
15N20F 227	PROGRESS RES BORROWER 5 LLC RYAN LLC	520,500	520,500	CERTIFY TO BOE	27808	04
15N20F 256	PROGRESS RES BORROWER 7 LLC RYAN LLC	428,000	428,000	CERTIFY TO BOE	27872	04
15N20F 267	WEI CHEN	442,300	442,300	CERTIFY TO BOE	28321	04
15N21A 079	HOME SFR BORROWER II LLC RYAN LLC	309,930	309,930	CERTIFY TO BOE	27567	01
15N21B 004	TRICON SFR 2020-2 BORROWER LLC RYAN LLC	322,570	322,570	CERTIFY TO BOE	28094	01
15N22B 011	DICLEMENTE JEFFREY C HALLOCK LAW LLC	316,530	316,530	CERTIFY TO BOE	28317	01

3B: Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N22E 030	TRICON SFR 2023-2 BORROWER LLC RYAN LLC	295,040	295,040	CERTIFY TO BOE	28042 01	
15N22F 050	TAH MS BORROWER LLC RYAN LLC	314,640	314,640	CERTIFY TO BOE	28089 01	
15N23C 018	FKH SFR C1 LP RYAN LLC	337,450	337,450	CERTIFY TO BOE	28162 01	
15N23C 027	YAMASA CO LTD RYAN LLC	347,850	347,850	CERTIFY TO BOE	27930 01	
15N23C 090	MILE HIGH TL BORROWER 1(CORE) LLC RYAN LLC	367,940	367,940	CERTIFY TO BOE	27972 01	
15N23C 129	SFR XII NM ATL OWNER 1 LP RYAN LLC	317,620	317,620	CERTIFY TO BOE	27518 01	
15N23C 228	YAMASA CO LTD RYAN LLC	371,546	371,546	CERTIFY TO BOE	27954 01	
15N23C 238	RES HOME BUYER-E ATLANTA LLC RYAN LLC	431,030	431,030	CERTIFY TO BOE	27590 01	
15N23C 254	OLYMPUS BORROWER LLC RYAN LLC	357,690	357,690	CERTIFY TO BOE	27609 01	
15N23C 297	YAMASA CO LTD RYAN LLC	339,040	339,040	CERTIFY TO BOE	27939 01	
15N23C 305	MILE HIGH TL BORROWER 1 RYAN LLC	342,940	342,940	CERTIFY TO BOE	27970 01	
15N23C 351	PROGRESS RES BORROWER 5 LLC RYAN LLC	441,330	441,330	CERTIFY TO BOE	27786 01	
15N23D 035	PROGRESS RES BORROWER 25 LLC RYAN LLC	451,150	451,150	CERTIFY TO BOE	28155 07	
15N23D 157	PROGRESS RES BORROWER 5 LLC RYAN LLC	367,540	367,540	CERTIFY TO BOE	27821 07	
15N23D 224	PROGRESS RESIDENTIAL RYAN LLC	335,700	335,700	CERTIFY TO BOE	27629 07	
15N23E 028	PROGRESS RESIDENTIAL RYAN LLC	407,740	407,740	CERTIFY TO BOE	27634 07	
15N23E 101	PROGRESS RES BORROWER 12 LLC RYAN LLC	401,650	401,650	CERTIFY TO BOE	27666 07	

3B: Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N23E 115	AKAN BANU	562,060	562,060	CERTIFY TO BOE	28322	07
15N23E 372	MC FARLAND KEVIN	535,760	535,760	CERTIFY TO BOE	28272	07
15N24A 108	2018-1 IH BORROWER LP RYAN LLC	305,210	305,210	CERTIFY TO BOE	27308	01
15N24C 049	TAH MS BORROWER LLC RYAN LLC	328,460	328,460	CERTIFY TO BOE	28077	01
15N24C 185	COLOSSEUM 1 LLC RYAN LLC	408,760	408,760	CERTIFY TO BOE	28140	01
15N24C 250	PROGRESS RES BORROWER 17 LLC RYAN LLC	348,530	348,530	CERTIFY TO BOE	27653	01
15N24C 279	MONTPELLIER ASSETS LLC RYAN LLC	299,430	299,430	CERTIFY TO BOE	28061	01
15N24D 112	PROGRESS RES BORROWER 7 LLC RYAN LLC	383,950	383,950	CERTIFY TO BOE	27845	07
15N24D 228	PROGRESS RESIDENTIAL RYAN LLC	379,770	379,770	CERTIFY TO BOE	27714	07
15N24F 055	FKH SFR PROPCO J L P RYAN LLC	435,200	435,200	CERTIFY TO BOE	27277	07
15N24F 058	PROGRESS RESIDENTIAL RYAN LLC	381,400	381,400	CERTIFY TO BOE	27638	07
15N24F 091	PROGRESS RES BORROWER 7 LLC RYAN LLC	405,100	405,100	CERTIFY TO BOE	27850	07
15N24F 152	PROGRESS RESIDENTIAL RYAN LLC	330,610	330,610	CERTIFY TO BOE	27659	07
15N24F 241	PROGRESS RESIDENTIAL RYAN LLC	425,340	425,340	CERTIFY TO BOE	27720	07
15N24H 045	PROGRESS RES BORROWER 23 LLC RYAN LLC	288,910	288,910	CERTIFY TO BOE	27744	07
15N24J 049	PROGRESS RES BORROWER 23 LLC RYAN LLC	335,020	335,020	CERTIFY TO BOE	27740	07
15N24J 138	TRUE NORTH PROPERTY OWNER A LLC RYAN LLC	331,880	331,880	CERTIFY TO BOE	27916	07

3B: Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24P 149	BOYD COURTNEY MARIE HLR LAW	770,900	770,900	CERTIFY TO BOE	28484	07
15N25D 115	USCMF SN GEORGIA A LLC RYAN LLC	469,200	469,200	CERTIFY TO BOE	28062	01
15N25D 123	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	373,600	373,600	CERTIFY TO BOE	28110	01
15N25D 151	PROGRESS RESIDENTIAL RYAN LLC	427,600	427,600	CERTIFY TO BOE	27925	01
15N26 100	FKH SFR PROPCO H LP RYAN LLC	421,770	421,770	CERTIFY TO BOE	28191	01
15N26B 059	YAMASA CO LTD RYAN LLC	318,750	318,750	CERTIFY TO BOE	27963	01
15N26B 071	TRUE NORTH PROPERTY OWNER B LLC RYAN LLC	368,410	368,410	CERTIFY TO BOE	27923	01
15N26B 093	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	335,500	335,500	CERTIFY TO BOE	28116	01
15N26B 110	YAMASA CO LTD RYAN LLC	357,700	357,700	CERTIFY TO BOE	27946	01
15N27A 164	HOPKINS JASON	733,100	725,300	CERTIFY TO BOE (2ND APPEAL)	26646	01
15N27D 001	HOME SFR BORROWER LLC RYAN LLC	448,400	448,400	CERTIFY TO BOE	27577	01
15N29A 016	YAMASA CO LTD RYAN LLC	337,420	337,420	CERTIFY TO BOE	27932	01
15N29A 048	SFR BORROWER 2024-A LLC RYAN LLC	363,140	363,140	CERTIFY TO BOE	28129	01
15N29A 086	VM MASTER ISSUER LLC RYAN LLC	360,130	360,130	CERTIFY TO BOE	28139	01
15N29A 093	SFR JV-1 2019-1 BORROWER LLC RYAN LLC	313,720	313,720	CERTIFY TO BOE	27991	01
15N29A 102	HOME SFR BORROWER LLC RYAN LLC	276,320	276,320	CERTIFY TO BOE	27570	01
15N29A 119	YAMASA CO LTD RYAN LLC	265,220	265,220	CERTIFY TO BOE	27951	01
15N29A 169	PROGRESS RES BORROWER 16 LLC RYAN LLC	308,720	308,720	CERTIFY TO BOE	27644	01

3B: Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N29A 222	OLYMPUS BORROWER 1 LLC RYAN LLC	315,600	315,600	CERTIFY TO BOE	27602	01
15N29A 228	CBAR ASSET COMPANY LLC RYAN LLC	309,420	309,420	CERTIFY TO BOE	28063	01
15N29A 232	RES HOME BUYERS ATLANTA LLC RYAN LLC	315,330	315,330	CERTIFY TO BOE	27584	01
15N29A 268	TRICON SFR 2020-2 BORROWER LLC RYAN LLC	261,030	261,030	CERTIFY TO BOE	28093	01
15N30A 046	TAH MS BORROWER LLC RYAN LLC	345,540	345,540	CERTIFY TO BOE	28160	01
15N30A 072	IH3 PROPERTY GEORGIA L P RYAN LLC	286,930	286,930	CERTIFY TO BOE	27407	01
15N30A 106	MCH SFR PROPERTY OWNER 2 LLC RYAN LLC	389,940	389,940	CERTIFY TO BOE	28122	01
15N30A 122	PROGRESS RES BORROWER 17 LLC RYAN LLC	354,640	354,640	CERTIFY TO BOE	27650	01
15N30A 141	IH3 PROPERTY GEORGIA L P RYAN LLC	310,640	310,640	CERTIFY TO BOE	27405	01
15N30A 149	LATINO INC CBRE, INC.	436,940	436,940	CERTIFY TO BOE	28419	01
15N30C 121	SFR ACQUISITIONS 2022 LLC RYAN LLC	402,850	402,850	CERTIFY TO BOE	27289	01
15N30E 177	SHIMAYA LLC CBRE, INC.	368,520	368,520	CERTIFY TO BOE	28418	01
15N30E 210	PROGRESS RES BORROWER 21 LLC RYAN LLC	343,230	343,230	CERTIFY TO BOE	27731	01
15N30E 292	MILE HIGH BORROWER 1 (VALUE) LLC RYAN LLC	342,630	342,630	CERTIFY TO BOE	27595	01
15N30G 006	SN GEORGIA LLC RYAN LLC	405,220	405,220	CERTIFY TO BOE	28010	01
21N10A A025	FINCHER CHARITY	1,018,300	967,700	CERTIFY TO BOE (2ND APPEAL)	26758	01
91N02 042 G	CHIEFTAIN ATLANTA LP KLM PROPERTY TAX SOLUTION	324,940	324,940	CERTIFY TO BOE	28393	03

3B: Residential Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N03 012	VICTORY INC	65,000	65,000	CERTIFY TO BOE	28306 03	
91N05 A057	PROGRESS RES BORROWER 20 LLC RYAN LLC	218,510	218,510	CERTIFY TO BOE	27695 03	
91N06 B030	YAMASA CO LTD RYAN LLC	308,300	308,300	CERTIFY TO BOE	27962 03	
91N18 D024 E	IH3 PROPERTY GEORGIA L P RYAN LLC	343,650	343,650	CERTIFY TO BOE	27397 03	
93N01 022	FY SFR BORROWER LLC RYAN LLC	306,630	306,630	CERTIFY TO BOE	27628 04	
160		62,944,743	62,670,836			

Bennie Holmes
Shaw Deniell

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 10-23-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N10M- -206	HOLTHAUS JOHN & MARIANNE C	\$617,000	\$605,200	CORRECTION FOR TAX YEAR 2024
14N10M- -206	HOLTHAUS JOHN & MARIANNE C	\$593,600	\$582,300	CORRECTION FOR TAX YEAR 2023
14N10M- -206	HOLTHAUS JOHN & MARIANNE C	\$468,200	\$455,700	CORRECTION FOR TAX YEAR 2022



Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 10-23-2025



Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 10/23/2025

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
SMITH, VANETTE & TOWNSEND, J	15N14 007A 5612957		\$6,345	\$0	MH REMOVED FROM 2025 PREBILL DIGEST
SMITH, VANETTE & TOWNSEND, J	15N14N007A		\$30,730	\$93,530	MH ADDED TO 2025 REAL PROPERTY DIGEST PER INFORMATION RECEIVED FROM OWNER

LEAD APPRASIER:

CHIEF APPRAISER:




RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, October 23, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N16 - -070	BALLANTRY PMC BELMONT L	\$19,823,100 \$0	\$18,754,000 \$0	FMV CUV	SPLIT AND CREATED PARCEL 03N16C 270R FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
03N29 - -076	SOSEBEE HAROLD P & MATTIE	\$523,130 \$0	\$1,838,330 \$0	FMV CUV	OTHER PARCEL DELETED AND COMBINED WITH PARCEL FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
03N29 - -076 B	SOSEBEE HAROLD P & MATTIE	\$657,600 \$0	\$0 \$0	FMV CUV	PARCEL DELETED AND COMBINED WITH OTHER PARCEL
04N04 - -080	WHITMIRE JOSHUA P & ASHLEI	\$213,100 \$0	\$189,600 \$0	FMV CUV	REMOVED IMPROVEMENT FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
14N07 - -069	DAVID M TURNER JR REV LIVI	\$309,920 \$0	\$314,220 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
14N07 - -078	BASONE DAVID D & DEBRA J	\$402,800 \$0	\$411,900 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
14N15 - -060	PARTON GEORGE & LAURIE J	\$463,808 \$0	\$460,608 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
15N23 - -027 A	PORTILLO-LOPEZ RAUL E & SO	\$0 \$0	\$1,155,800 \$0	FMV CUV	PARCEL CREATED AS A RESULT OF APPEAL AND HOUSE MOVED FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
15N23 - -027 B	PORTILLO-LOPEZ RAUL E & SO	\$0 \$0	\$85,900 \$0	FMV CUV	PARCEL CREATED AS RESULT A OF APPEAL FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
23N04 - -003 M	FALVEY JASON F & CAROLYN	\$912,700 \$0	\$731,700 \$0	FMV CUV	299c REMOVED IN ERROR FOR TAX YEAR 2025

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

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N13 035 A	DHABLIWALA MONAL	640,400	449,500	ADJUSTED LAND VALUE	28486 01	
14N24 283	FKH SFR C1 LP RYAN LLC	621,347	527,747	VALUE AGREEMENT (NO NOTICE REQUIRED)	28163 01	
15N01 003 N	ELK FRED A ARLENE TRUSTEE CAMPBELL & BRANNON TA	930,050	767,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	25824 01	
15N23 027	PORTILLO-LOPEZ RAUL E &	1,493,650	354,950	SPLIT AND OTHER PARCEL CREATED	24865 01	
15N27 029 A	BALTAR JACK &	2,265,000	1,812,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	26729 01	
15N30 248 A	LEE RICHARD DARIEN & GEORGIA TAX APPEALS, LLC	3,168,207	2,837,308	VALUE AGREEMENT (NO NOTICE REQUIRED)	25795 01	
6		9,118,654	6,750,105			

Debra J. Jett

Don K. Jett

5B: Rural Certify to BOE

Meeting Date:

10/23/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04 157 B	ANDREWS CHARLES P COMMERCIAL PROPERTY TAX P	854,300	828,500	CERTIFY TO BOE (2ND APPEAL)	25671 01	
03N01 010 A	TATUM STEVEN MITCHELL	598,560	544,460	CERTIFY TO BOE (2ND APPEAL)	26679 01	
03N05 086	GIBSON EDWARD THURMAN	261,220	252,600	CERTIFY TO BOE (2ND APPEAL)	25934 01	
03N22 135	JILLSON JOSEPH J & THE STALLINGS-RIBAR GROUP	3,166,800	2,637,700	CERTIFY TO BOE (2ND APPEAL)	28224 01	
15N01 004 A	FIELDS CHAPEL PROPERTIES LLC	989,200	989,200	CERTIFY TO BOE	26325 01	
5		5,870,080	5,252,460			

Logan Davis

Don Kunkle

RURAL PROPERTY DIGEST CHANGES

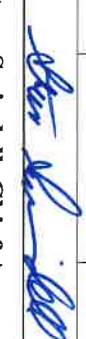
Tax Year(s): 2025

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, October 23, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N07 - -069	DAVID M TURNER JR REV LIVI	\$280,620 \$0	\$284,720 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2024
14N07 - -070	GILES TRACY SMITH & HARLE	\$1,038,000 \$0	\$1,023,800 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2024
14N07 - -078	BASONE DAVID D & DEBRA J	\$350,500 \$0	\$359,700 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2024
14N15 - -060	PARTON GEORGE & LAURIE J	\$362,208 \$0	\$359,608 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2024
14N15 - -060	PARTON GEORGE & LAURIE J	\$367,108 \$0	\$364,508 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2023
14N15 - -060	PARTON GEORGE & LAURIE J	\$304,908 \$0	\$302,308 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2022
14N15 - -060	PARTON GEORGE & LAURIE J	\$243,608 \$0	\$241,408 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2021
23N04 - -003 M	FALVEY JASON F & CAROLYN	\$775,700 \$0	\$731,700 \$0	FMV CUV	299c REMOVED IN ERROR FOR TAX YEAR 2024


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the October 9, 2025 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Logan Bobo, Sandy Forrester, Ricky Hitt, Berrie Holmes, Blake McFarland, Becky Parker, Rhonda Peterson and Jenny Thomas 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 amended order of agenda, seconded by Tommy Mann and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Mark Young to approve the September 26, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
- 4. Consent Agenda:** Motion by Mark Young to move Batch E-1, Batch E-1-1, Batch E-2, 2025 Homestead State Float Base Corrections, Batch P1, Batch P3, Batch P4, Batch 1, Batch 1A, Batch 1B, Batch 1H, Batch EX-1, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 3B-1, Batch 3P, Batch MH1, Batch 5, Batch 5A, Batch 5B, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann 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 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

5. Chief Appraiser Report

Steve reviewed the final 2025 Budget Report.

Steve reviewed the 2026 Budget Report

Steve, Trey, Ricky and Lee attended the WinGap conference in Savannah last week.

Steve presented a sample letter that will accompany new tax bills being sent to the parcels listed in the 2025 Homestead / State Float Base Corrections packet in response to Tax Commissioner billing errors.

There are 333 appeals going to BOE, 180 appeals on 30-day Notice and 19 appeals to Hearing Officer.

The next BOA meeting will be Thursday, October 23, 2025 at 9:00 AM.

6. Public Comments: The Moore Family requested the Board's consideration of a hardship extension to apply for FLPA due to missing the deadline.

7. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases, as well as the Moore family's hardship request.

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary