



# SMITH GILLIAM WILLIAMS & MILES

Website: [sgwmfirm.com](http://sgwmfirm.com)

Phone: 770.536.3381

Fax: 770.531.1481

Mailing Address: P.O. Box 1098  
Gainesville, GA 30503

December 17, 2025

*VIA USPS PRIORITY MAIL*

Hall County Tax Assessor  
ATTN: Steve Watson  
2875 Browns Bridge Road  
Gainesville, Georgia 30504

Hall County Tax Commissioner  
ATTN: Christina Simmons  
2875 Browns Bridge Road  
Gainesville, Georgia 30504



## CLAIM FOR REFUND FOR PAYMENT OF 2024 TAXES

**Re: Hall County Parcel ID Number 08067 000068**

Mr. Watson and Ms. Simmons,

I represent AOBATLANTA, LLC ("Taxpayer"), and MB ENDEAVORS, LLC. AOBATLANTA, LLC, has overpaid the 2024 property taxes for the above-referenced parcel in the amount of \$160,967.18. This letter serves as a request by Taxpayer for a refund for said amount. This claim for a refund is made pursuant to O.C.G.A. § 48-5-380. In support of this claim, the following documents are attached:

- 1) Executors Deed signed by Joel C. Duran, as the Executor of the Estate of Walter Royce Duran, to Taxpayer conveying a tract of approximately 40 acres a/k/a newly created Parcel Number 08067 000069, filed and recorded on June 5, 2024, in Deed Book 9484, pages 793-795;
- 2) Limited Warranty Deed from Taxpayer to CHIPT Atlanta Chamblee, LLC, conveying a tract of approximately 40 acres a/k/a newly created Parcel Number 08067 000069, filed and recorded on June 5, 2024, in Deed Book 9484, pages 796-799;
- 3) Plat of a tract of approximately 40 acres a/k/a newly created Parcel Number 08067 000069, and of a tract of approximately two acres retained by Joel C. Duran a/k/a Parcel Number 08067 000077, filed and recorded on March 20, 2024, in Plat Book 884, pages 407-408;
- 4) 2023 Tax Bill for Parcel Number 08067 000068 showing a Covenant Year of 2020;

Street Address:

Smith Gilliam Williams & Miles, P.A.  
340 Jesse Jewell Parkway, Suite 300  
Gainesville, GA 30501

In Your Community. In Your Corner.

- 5) 2024 Tax Bill for Parcel Number 08067 000068 showing no Covenant Year with a note stating "CUVA Removed Due To ROW";
- 6) Release of Current Use Assessment signed by Steve Watson on June 14, 2024, showing no taxes or penalties owing;
- 7) Email from Ms. Cher Melendez at the Hall County Tax Assessor's office on May 31, 2024, confirming that the covenant was removed from Parcel Number 08067 000068 without penalty;
- 8) Rollback Tax Notice from Alston & Bird dated May 22, 2025, regarding 2024 Property Tax Statement Bill Number 2024-38339 and demanding payment from Taxpayer [sub-Exhibit B to this notice, which contained wiring instructions, has not been included for privacy reasons];
- 9) Letter from Ms. Tonya King at Chicago Title, NCS (escrow agent) dated December 8, 2025, showing the funds that AOBATLANTA, LLC, and MB ENDEAVORS, LLC, paid in escrow to cover the tax bills from Hall County and City of Oakwood; and
- 10) Copies of deposited checks drawn on the escrow account and paid to Hall County and City of Oakwood.

Prior to 2024, Hall County Parcel Number 08067 000068 consisted of approximately fifty (50) acres of land and was subject to a conservation use covenant. The owner at that time, Joel C. Duran, Executor of the Estate of Walter Royce Duran a/k/a Trustee of the Walter R. Duran Trust, agreed to sell approximately forty (40) acres of said parcel to Taxpayer. Prior to the sale, the attorneys involved in the transaction inquired with the Hall County Tax Assessor's office and the Hall County Tax Commissioner's office to ensure that the conservation use covenant had been removed.

On May 31, 2024, an email from Ms. Cher Melendez in the Hall County Tax Assessor's office confirmed that the property had "been removed from the covenant without penalty to the property owner." After receiving this confirmation, in June of 2024 Taxpayer purchased approximately forty (40) acres of Parcel Number 08067 000068, which subsequently became Hall County Parcel Number 08067 000069. Taxpayer then sold the forty-acre parcel to CHIPT Atlanta Chamblee, LLC ("Purchaser").

In March of 2025, Purchaser received Property Tax Statement Bill Number 2024-38339 from the Hall County Tax Commissioner for \$153,114.63 in taxes as well as Bill #1589 from the City of Oakwood for \$7,852.55 in taxes based on an alleged breach of the conservation use covenant. Purchaser demanded two shortfall payments in the amounts of \$51,355.41 and \$45,361.77 from Taxpayer to pay these taxes. (This was in addition to the amount of \$64,250.00 that was already being held in escrow from the date of closing.) MB ENDEAVORS, LLC, on behalf of Taxpayer, paid the amount of \$51,355.41 on May 16, 2025, and the amount of \$45,361.77 on June 3, 2025, to Chicago Title, as escrow agent. Chicago Title then paid \$153,114.63 to Hall County and \$7,852.55 to City of Oakwood for Property Tax Statement Bill Number 2024-38339 and Bill #1589, respectively.

In addition to the email from Ms. Melendez, it should be noted that in Section B of the 2024 Tax Bill for Parcel Number 08067 000068 issued by the Hall County Board of Tax Assessors, it reflects that the "CUVA [was] Removed Due To ROW." Furthermore, the Release of Current Use Assessment signed by Steve Watson on June 14, 2024, shows that no taxes or penalties were owed at the time of release.

O.C.G.A. § 48-5-380 gives a taxpayer the right to claim a refund for taxes erroneously or illegally assessed and collected from the taxpayer within three years after the date of payment of the tax. It is clear that Bill Number 2024-38339 from the Hall County Tax Commissioner and Bill #1589 from the City of Oakwood declaring that tax was due on the basis of an alleged breach of covenant were erroneous, as there was no covenant in place at the time the property was sold. Nevertheless, Taxpayer paid these tax bills and hereby requests a refund of the full amount of taxes that he was erroneously forced to pay.

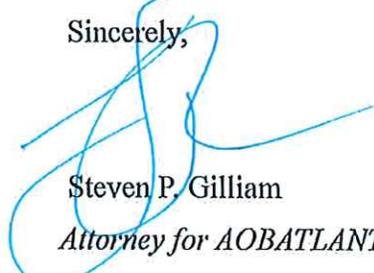
O.C.G.A. § 48-5-380 (b) provides that "[i]n the event the taxpayer desires a conference or hearing before the governing authority in connection with any claim for a refund, the taxpayer shall so specify in writing in the claim." Pursuant to this subsection, Taxpayer hereby requests a conference or a hearing before the governing authority.

If there are any specific rules, regulations, or procedures that Hall County or the City of Oakwood have in place regarding a taxpayer's claim for a refund, please provide those to me. If there is any other information that you require from Taxpayer regarding this demand, please advise. If a reassessment and/or recalculation of taxes is required, Taxpayer reserves all rights to contest the reassessment and/or recalculation once that is determined. This letter sets forth the required summary statement of the grounds on which Taxpayer relies pursuant to O.C.G.A. § 48-5-380.

Thank you in advance for your consideration and prompt resolution of this demand.

With cordial regards, I remain,

Sincerely,



Steven P. Gilliam

*Attorney for AOBATLANTA, LLC and  
MB ENDEAVORS, LLC*

cc: AOBATLANTA, LLC (garybrock1@yahoo.com)  
MB ENDEAVORS, LLC (garybrock1@yahoo.com)  
Steven Olsen, Esq. (solsen@wmolaw.com)  
Eric Wilborn, Esq. (ewilborn@smf-law.com)  
Jennifer West, Esq. (jennifer.west@alston.com)

eFiled and eRecorded  
DATE: 06/06/2024  
TIME: 9:13 AM  
DEED BOOK: 9484  
PAGE: 793 - 796  
FILING FEES: \$25.00  
TRANSFER TAX: \$4,013.60  
PARTICIPANT ID: 3760043500  
PARTICIPANT ID: 7067927936  
PT61: 069-2024-003563  
RECORDED BY: JP  
CLERK: Charles Baker, C.S.C  
Hall County, GA

above space for Clerk's use only

STATE OF GEORGIA

COUNT OF HALL

Return To:  
Eldelty National Title Group  
8301 Windy Ridge Parkway, Suite 300  
Atlanta, GA 30339  
Attn: Kim Hogan- 232081GA

Tax Parcel ID: 08067 000068 (Tract 1)

**EXECUTORS DEED**

THIS INDENTURE, made the 31<sup>st</sup> day of May, 2024, between JOEL C. DURAN, AS EXECUTOR UNDER THE LAST WILL OF WALTER ROYCE DURAN A/K/A WALTER R. DURAN, as party of the first part, hereinafter called Grantor, and AOBATLANTA, LLC, a Georgia limited liability company, as party of the second part, hereinafter called Grantee (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

**· WITNESSETH:**

That Grantor for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) AND OTHER GOOD AND VALUABLE CONSIDERATION, in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, Grantor, acting under and by virtue of the power and authority contained in the aforementioned Last Will of WALTER ROYCE DURAN A/K/A WALTER R. DURAN has granted, bargained, sold, aliened, conveyed and confirmed, and by these presents does grant, bargain, sell, alien, convey and confirm unto Grantee, all that tract or parcel of land lying and being in Hall County, Georgia, and being more particularly described on Exhibit "A" attached hereto and by this reference incorporated herein (hereinafter referred to as the "Real Property").

EXHIBIT 1

WALTER ROYCE DURAN A/K/A WALTER R. DURAN died a resident of Hall County, Georgia on September 24, 2019, and his Last Will was probated in Solemn Form in August 2023 in the Hall County, Georgia Probate Court. The Petition to Probate Will in Solemn Form was recorded on August 24, 2023, aforesaid Records. Pursuant to said Will, the undersigned Joel C. Duran (son of the deceased) was appointed Executor with full power of sale at public or private sale. Letters Testamentary were issued to the undersigned Joel C. Duran on September 27, 2023 and filed and recorded on September 27, 2023, aforesaid records.

All debts of the deceased, including estate taxes, are paid in full at the date hereof.

**TO HAVE AND TO HOLD** the Real Property, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only use, benefit and behoof of Grantee forever in FEE SIMPLE, in as full and ample a manner as the same were held, possessed and enjoyed, or might have been held, possessed and enjoyed, by the said decedent.

**IN WITNESS WHEREOF**, Grantor has signed and sealed this deed, the day and year first above written.

GRANTOR:

Signed, sealed and delivered in the presence of:

*Kindra L. Omyden*  
Unofficial Witness

By: *Joel C. Duran* (seal)  
Joel C. Duran, as Executor, as aforesaid

*Eric Paul Wilborn*  
Notary Public

MY COMMISSION EXPIRES:

[AFFIX NOTARY SEAL]

Eric Paul Wilborn  
NOTARY PUBLIC  
HALL COUNTY, GEORGIA  
My Commission Expires 01/17/2028

EXHIBIT "A"

Legal Description Property

All that tract or parcel of land lying and being in Land Lot 67 of the 8th District, Hall County, Georgia and being all of Tract 1 as shown on that plat of survey entitled "Minor Subdivision Plat for Joel C. Duran, as Executor of the Estate of Walter Royce Duran" prepared by Technical Survey Services, Inc., Aubrey J. Akin, Georgia Registered Land Surveyor No. 3138, dated November 16, 2023, last revised December 1, 2023, and recorded March 20, 2024 in Plat Book 884, Page 407, Hall County, Georgia records, which plat is incorporated herein by reference thereto.

**ALSO DESCRIBED AS:**

All that tract or parcel of land lying and being in Land Lot 67 of the 8th District, Hall County, Georgia and being more particularly described as follows:

To Reach the TRUE POINT OF BEGINNING commence at the Land Lot Corner common to Land Lots 67, 68, 74 and 75; thence running along a tie line North 11° 11' 07" East a distance of 1042.89 feet to an iron pin set on the northerly Right of Way of Chamblee Road (50' R/W) said point having coordinates of Northing: 1,535,074.44, Easting: 2,377,371.84 on the NAD83 Coordinate System, Georgia West Zone; thence running along said Right of Way along a curve to the right an arc length of 326.39 feet, (said curve having a radius of 3372.09 feet, with a chord bearing of North 63° 24' 51" West, and a chord length of 326.26 feet) to an iron pin set and the TRUE POINT OF BEGINNING, from point thus established and continuing along said Right of Way the following courses: thence running along a curve to the right an arc length of 91.89 feet, (said curve having a radius of 3372.09 feet, with a chord bearing of North 59° 51' 38" West, and a chord length of 91.89 feet) to a point; thence North 60° 22' 40" West a distance of 328.83 feet to a 1/2" rebar found; thence North 59° 34' 29" West a distance of 429.95 feet to a 1/2" rebar found; thence leaving said Right of Way North 34° 30' 20" East a distance of 297.84 feet to a 1/2" rebar found; thence North 42° 03' 17" West a distance of 206.70 feet to a 1/2" rebar found; thence North 56° 26' 11" East a distance of 412.08 feet to a point; thence North 73° 45' 17" East a distance of 63.49 feet to a point at the centerline of a creek; thence running along said centerline of creek the following courses: thence North 19° 20' 54" East a distance of 13.99 feet to a point; thence North 53° 26' 03" East a distance of 52.22 feet to a point; thence North 02° 39' 08" East a distance of 21.61 feet to a point; thence North 39° 25' 04" East a distance of 25.98 feet to a point; thence South 79° 21' 24" East a distance of 21.97 feet to a point; thence North 33° 07' 25" East a distance of 29.79 feet to a point; thence North 57° 38' 48" East a distance of 22.66 feet to a point; thence North 75° 47' 45" East a distance of 49.36 feet to a point; thence North 09° 02' 42" East a distance of 23.37 feet to a point; thence North 57° 32' 42" East a distance of 40.16 feet to a point; thence North 67° 54' 41" East a distance of 52.87 feet to a point; thence North 66° 02' 20" East a distance of 180.13 feet to a point; thence North 42° 53' 49" East a distance of 29.15 feet to a point; thence North 52° 54' 07" East a distance of 29.30 feet to a point; thence North 44° 50' 51" East a distance of 63.62 feet to a point; thence North 40° 22' 48" East a distance of 82.58 feet to a point; thence North 49° 12' 57" East a distance of 47.37 feet to a point; thence North 19° 38' 34" East a distance of 41.97 feet to a point; thence North 73° 20' 38" East a distance of 54.43 feet to a point; thence North 48° 47' 54" East a distance of 72.85 feet to a point; thence leaving the centerline of the creek South 29° 41' 09" East a distance of 376.76 feet to a 1/2" rebar found; thence South 29° 40' 01" East a distance of 515.80 feet to a 1/2" open top pipe found; thence South 29° 48' 24" East a distance of 581.58 feet to a 1/2" open top pipe found; thence South 61° 11' 16" West a distance of 227.52 feet to a 1/2" rebar found; thence South 60° 09' 08" West a distance of 488.33 feet to an iron pin set; thence North 61° 04' 14" West a distance of 408.04 feet to an iron pin set; thence South 42° 12' 26" West a distance of 250.18 feet to the TRUE POINT OF BEGINNING. Said tract contains 40.136 Acres (1,748,314 Square Feet).

eFiled and eRecorded  
DATE: 06/06/2024  
TIME: 9:13 AM  
DEED BOOK: 0484  
PAGE: 788 - 789  
FILING FEES: \$25.00  
TRANSFER TAX: \$6,000.00  
PARTICIPANT ID: 3780043600  
PARTICIPANT ID: 7087927938  
PTS1: 089-2024-003787  
RECORDED BY: JP  
CLERK: Charles Baker, C.S.C  
Hall County, GA

Above Space Reserved for Recording

After recording, return to:

Aiston & Bird LLP  
1201 W. Peachtree Street  
Atlanta, Georgia 30309  
Attention: Jennifer West, Esq.

Return To:  
Fidelity National Title Group  
3301 Windy Ridge Parkway, Suite 300  
Atlanta, GA 30339  
Attn: Kim Hogan-232081GA

Parcel ID #: 08067 000068

LIMITED WARRANTY DEED

THIS LIMITED WARRANTY DEED, made this 06th day of May, 2024 by AOBATLANTA, LLC, a Georgia limited liability company ("Grantor"), for and in consideration of the sum of \$10 and other good and valuable consideration in hand paid at and before the sealing and delivery of these presents, the receipt and sufficiency of which are hereby acknowledged, has GRANTED, BARGAINED, SOLD, ALIENED, CONVEYED and CONFIRMED and by these presents does GRANT, BARGAIN, SELL, ALIEN, CONVEY and CONFIRM unto CHIPT ATLANTA CHAMBLEE, L.L.C., a Delaware limited liability company ("Grantee"), the real property in Hall County, Georgia, fully described in Exhibit A hereto, together with all improvements and fixtures located thereon, and all rights, easements, licenses, titles, benefits and interests appurtenant thereto (collectively, the "Property").

This Limited Warranty Deed and the conveyance hereinabove set forth is executed by Grantor and accepted by Grantee subject to the matters described in Exhibit B hereto (collectively, the "Permitted Encumbrances").

TO HAVE AND TO HOLD the Property, together with all and singular the rights, members and appurtenances thereto in anywise belonging, unto Grantee, its successors and assigns forever in FEE SIMPLE and Grantor does hereby bind itself, its successors and assigns, to WARRANT AND FOREVER DEFEND all and singular the right and title to the Property unto the said Grantee, its successors and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof by, through, or under Grantor, but not otherwise, subject to the Permitted Encumbrances.

Grantee's address is: c/o CHI/Acquisitions, L.P.  
3715 Northside Pkwy  
Suite 2-800  
Atlanta, Georgia 30327

LEGAL02/44399709v4

EXHIBIT 2

IN WITNESS WHEREOF, Grantor has caused this instrument to be signed and sealed on its behalf by its duly authorized officer the day and year first written above.

Signed, sealed and delivered this 24<sup>th</sup> day of May, 2024 in the presence of:

AOBATLANTA, LLC,  
a Georgia limited liability company

*[Signature]*

By: *[Signature]* [SEAL]  
Name: Gary Brock  
Title: Manager

Unofficial Witness

*[Signature]*  
Notary Public

My commission expires: 10-25-2024

[NOTARIAL SEAL]



LEGAL02/44399709.v2

Signature Page to Limited Warranty Deed

Exhibit A  
Legal Description

All that tract or parcel of land lying and being in Land Lot 67 of the 8th District, Hall County, Georgia and being all of Tract 1 as shown on that plat of survey entitled "Minor Subdivision Plat for Jon C. Duran, as Executor of the Estate of Walter Royce Duran" prepared by Technical Survey Services, Inc., Aubrey J. Akin, Georgia Registered Land Surveyor No. 3138, dated November 16, 2023, last revised December 1, 2023, and recorded March 20, 2024 in Plat Book 884, Page 407, Hall County, Georgia records, which plat is incorporated herein by reference thereto.

**ALSO DESCRIBED AS:**

All that tract or parcel of land lying and being in Land Lot 67 of the 8th District, Hall County, Georgia and being more particularly described as follows:

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LEGAL02/44399709v4

Exhibit II

Permitted Encumbrances

1. City, state and county ad valorem real property taxes and assessments for calendar year 2024 and subsequent years, each a lien not yet due and payable.
2. Present and future zoning laws, ordinances, resolutions, orders and regulations of all municipal, county, state or federal governments having jurisdiction over the Property and the use of improvements thereon.
3. Building codes heretofore or hereafter adopted by any public agency.
4. The lien of any water charges and sewer rents for the current fiscal year or other applicable period which are first due and payable and accrue after the date on which Closing occurs.
5. All liens and encumbrances to the extent arising from CHPT ATLANTA CHAMBLEE, L.L.C.'s (or its representatives') investigations or any and all other activities undertaken by it or its representatives, and any lien or claim of lien of its Broker.
6. All matters which would be disclosed by an accurate and current survey and inspection of the Property.
7. Rights of upper, lower and adjacent riparian owners in and to the waters of creeks and branches crossing or adjoining subject property and the natural flow thereof, free from diminution or pollution.
8. Perpetual Easement from Walter R. Duran to the City of Gainesville, Georgia and Joe Payne and Ralph Gillespie dated March 14, 1992, filed for record on March 20, 1992, recorded in Deed Book 1735, Page 75, Hall County, Georgia records.
9. Easement for Right-of-Way from Walter R. Duran to Joe Payne and Ralph Gillespie dated March 14, 1992, filed for record on March 20, 1992, recorded in Deed Book 1735, Page 76, Hall County, Georgia records.
10. Boundary line which is the centerline of a branch located along the northwestern boundary line of the Land is subject to change in location due to accretion, relocation, erosion and avulsion.
11. The following matters disclosed on plat recorded in Plat Book 884, Page 407, Hall County, Georgia records:
  - a. 75-foot setback along Chamblee Road;
  - b. 75-foot zoning buffer along the northeastern property line;
  - c. 50-foot zoning buffer along the western, northwestern and southeastern property lines; and
  - d. 75-foot impervious buffer, 50-foot county buffer and 25-foot state buffer along the northwestern property line.

LEGAL02/44399709v4





HALL COUNTY BOARD OF ASSESSORS  
 PO BOX 2895  
 GAINESVILLE GA 30503-2895  
 770-531-6720  
 RETURN SERVICE REQUESTED

PT-306 (revised Jan 2016)

9812PRNA 5/8/23 K

**Official Tax Matter - 2023 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Annual Assessment Notice Date: 5/12/2023**

**Last date to file a written appeal: 6/26/2023**

**\*\*\* This is not a tax bill - Do not send payment \*\*\***

Property Records/Online Appeal Filing at: [www.gpublic.net/ga/hall](http://www.gpublic.net/ga/hall)

\*\*\*\*\*AUTO\*\*5-DIGIT 30534  
 13452958 9812-RNA 54324 1 1 1



JOEL C. DURAN, TRUSTEE OF THE WALTER R.  
 4260 CHAMBLEE RD  
 OAKWOOD GA 30566-3539



The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in BOX 'B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <https://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- A
- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
  - (2) Arbitration (value)
  - (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at PO Box 2895 Gainesville Ga 30503 and which may be contacted by telephone at: (770) 531-6720. Your staff contacts are Lisa Niles and Tracy Gilreath

Additional information on the appeal process may be obtained at <https://dor.georgia.gov/property-tax-real-and-personal-property>

| Account Number              | Property ID Number             | Acreage                                | Tax Dist                              | Covenant Year                   | Homestead |
|-----------------------------|--------------------------------|--|---------------------------------------|---------------------------------|-----------|
| 16592                       | 08067 000068                   | 50.62                                  | 01                                    | 2020                            | YES-S1    |
| <b>Property Description</b> |                                | 4240 & 4249 CHAMBLEE ROAD              |                                       |                                 |           |
| <b>Property Address</b>     |                                | 4249 CHAMBLEE RD                       |                                       |                                 |           |
|                             | <b>Taxpayer Returned Value</b> | <b>Previous Year Fair Market Value</b> | <b>Current Year Fair Market Value</b> | <b>Current Year Other Value</b> |           |
| B                           | 100% <b>Appraised Value</b>    | 0                                      | 1,070,410                             | 1,088,910                       | 50,566    |
|                             | 40% <b>Assessed Value</b>      | 0                                      | 428,164                               | 435,564                         | 20,226    |

**REASONS FOR ASSESSMENT NOTICE**

LAND/BLDG VALUES UPDATED TO REFLECT MARKET VALUE

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

| Taxing Authority | Other Exempt         | Homestead Exempt | Net Taxable Value | Millage | Estimated Tax |          |
|------------------|----------------------|------------------|-------------------|---------|---------------|----------|
| C                | NET COUNTY 120       | 275,694          | 2,000             | 157,870 | 0.004141      | 653.74   |
|                  | SCHOOL 140           | 275,694          | 2,000             | 157,870 | 0.015990      | 2,524.34 |
|                  | NET UNINC FIRE 160   | 275,694          | 2,000             | 157,870 | 0.002650      | 418.36   |
|                  | SOLID WASTE FEE      | 0                | 0                 | 435,564 | 0.000000      | 150.00   |
|                  | EMERGENCY SERVICES   | 275,694          | 2,000             | 157,870 | 0.000571      | 90.14    |
|                  | DEVELOPMENT SERVICES | 275,694          | 2,000             | 157,870 | 0.001005      | 158.66   |
|                  | PARKS & LEISURE      | 275,694          | 2,000             | 157,870 | 0.000364      | 57.46    |
|                  | SCHOOL BOND 145      | 275,694          | 0                 | 159,870 | 0.001000      | 159.87   |

**Total Estimated Tax 4,212.57**

EXHIBIT 4

HALL County Board of Assessors  
 P O BOX 2895  
 Gainesville GA 30503  
 (770)531-6720

**Official Tax Matter - 2024 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Annual Assessment Notice Date: 6/7/2024**

**Last date to file a written appeal: 7/22/2024**

**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***

Property Records/Online Appeal Filing at: [www.qpublic.net/ga/hall](http://www.qpublic.net/ga/hall)

JOEL C. DURAN, TRUSTEE OF THE WALTER R.  
 4260 CHAMBLEE RD  
 OAKWOOD GA 30566

The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX 'B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)  
 (2) Arbitration (value)  
 (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at P O BOX 2895 Gainesville, GA 30503 and which may be contacted by telephone at: (770) 531-6720. Your staff contacts are JACK MATHEWS and RON GAZVODA.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

| Account Number                                       | Property ID Number      | Acreage                         | Tax Dist                       | Covenant Year            | Homestead |
|--|-------------------------|---------------------------------|--------------------------------|--------------------------|-----------|
| 16592  | 08067 000068            | 40.14                           | 07                             |                          | None      |
| <b>Property Description</b>                          |                         | 4240 & 4249 CHAMBLEE ROAD       |                                |                          |           |
| <b>Property Address</b>                              |                         | 0 CHAMBLEE RD                   |                                |                          |           |
|  | Taxpayer Returned Value | Previous Year Fair Market Value | Current Year Fair Market Value | Current Year Other Value |           |
| <b>100% Appraised Value</b>                          | 0                       | 1,088,910                       | 4,965,300                      | 0                        |           |
| <b>40% Assessed Value</b>                            | 0                       | 435,564                         | 1,986,120                      | 0                        |           |
| <b>Reasons for Assessment Notice</b>                 |                         |                                 |                                |                          |           |
| Acreage Change; Annexation; CUVA Removed Due To ROW; |                         |                                 |                                |                          |           |

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

| Taxing Authority | Other Exempt | Homestead Exempt | Net Taxable | Millage                    | Estimated Tax     |
|------------------|--------------|------------------|-------------|----------------------------|-------------------|
| NET COUNTY 120   | 0            | 0                | 1,986,120   | 3.440000                   | 6,832.25          |
| SCHOOL 140       | 0            | 0                | 1,986,120   | 15.640000                  | 31,062.92         |
| NET INC FIRE 161 | 0            | 0                | 1,986,120   | 4.080000                   | 8,103.37          |
| OAKWOOD M&O      | 0            | 0                | 1,986,120   | 4.174000                   | 8,290.06          |
| EMERGENCY SERVI  | 0            | 0                | 1,986,120   | 0.571000                   | 1,134.07          |
| PARKS & LEISURE  | 0            | 0                | 1,986,120   | 0.364000                   | 722.95            |
| SCHOOL BOND 145  | 0            | 0                | 1,986,120   | 1.000000                   | 1,986.12          |
|                  |              |                  |             | <b>Total Estimated Tax</b> | <b>\$58131.74</b> |

EXHIBIT 5

After recording, please return to:

Steve Olsen  
Willrow, McQuade & Olsen, LLP  
3379 Peachtree Road, N.E., Suite 970  
Atlanta, Georgia 30326

CROSS REFERENCE: DEED BOOK 8516, PAGE 608  
Hall County, Georgia records

STATE OF GEORGIA

COUNTY OF HALL

**RELEASE OF CURRENT USE ASSESSMENT**

Reference is made to that certain Application and Questionnaire for Current Use Assessment of Bona Fide Agricultural Property applied for by Joel Duran on June 3, 2020, and filed and recorded on June 22, 2020 in Deed Book 8516, Pages 608-609, Hall County, Georgia records, a copy of which is attached hereto as Exhibit A and made a part hereof by reference ("Agricultural Use Agreement"). Joel Duran has executed the Application for Release of Current Use Assessment of Bona Fide Agricultural Property on the bottom of page 2 of the attached Agricultural Use Agreement. The undersigned authorized representative of the Hall County Board of Tax Assessors has executed said attached Application for Release of Current Use Assessment of Bona Fide Agricultural Property evidencing the approval by the Hall County Board of Tax Assessors to said release. Applicable taxes and penalties for said release in the amount of \$ 0 [\$-0- if blank not complete] have been paid to the Hall County Tax Commissioner.

IN WITNESS WHEREOF, the undersigned has set its hand this 14 day of June 2024.



Signed, sealed and delivered in the presence of:

Kami Hughes  
Unofficial Witness

Kami Hughes  
Notary Public

My Commission Expires: 2026

(NOTARIAL SEAL)

Hall County Board of Tax Assessors

By: [Signature]  
Name: Stake Watson  
Title: DIRECTOR/CHIEF APPRAISER

EXHIBIT 6

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT ON NON-AGRICULTURAL PROPERTY** (6800) (60800)

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

| Each Person's Name having any beneficial interest in the property described in this application. (If the form covers real estate sufficient area to list all owners, please attach list guiding this information requested for each individual.) | Relationship (complete only if applicant is for a family farm entity) | Percent interest owned in property in full undivided share | Counties where you own interest in property under other covenants and total acres in other covenants use covenants | Each owner's percent interest owned and number of acres owned by each under other covenants |
|--|---|--|--|---|
| <u>JOEL C. DURBIN</u>  |   | <u>50</u>  | <u>Hall</u>  | <u>50.62</u>  |
| <u>TERRY S. DURBIN</u>   |   | <u>50</u>  | <u>Hall</u>  | <u>50.62</u>  |

**Check Appropriate Ownership Type:**

- One or more natural or naturalized citizens.
- An estate of which the decedent or testator was or was not a natural or naturalized citizen.
- A trust of which the beneficiaries were or are more natural or naturalized citizens.
- A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company, Percent (51) of gross income from bona fide commercial operations, (including earnings on investments directly related to farm or farm land) the corporation pays, within the state within the year immediately preceding the year in which eligibility is sought (includes supporting tax records), provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (includes supporting estimate records).
- Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code, (Provide copy of IRS determination letter with application)
- Ocean club organized for pleasure, recreation, and other noncommercial purposes pursuant to Section 605(c)(7) of the Internal Revenue Code, (Provide copy of IRS determination letter with application)

**Check All Dedications that apply and the percentage use, as they relate to the property described in this application.**

- Dairy, dairymen, or other crops % \_\_\_\_\_
- (of feeding, breeding, or managing livestock or poultry % 100
- Producing plants, trees, fish, or animals (excluding the production of fish or wildlife) % \_\_\_\_\_
- Wildlife habitat of more than ten (10) acres of wildlife habitat (either in the non-riparian or under management, in form of commercial fishing or fish production shall be considered a type of agriculture) % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-74(b)(2))
- Production of agriculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and aquaculture products % \_\_\_\_\_
- Other \_\_\_\_\_

- Yes  No Is this property of any portion thereof, currently being leased? If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the acreage of the property leased.
- Yes  No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- Yes  No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- Yes  No Are there any deed restrictions on this property? If yes, please list the restrictions.
- Yes  No Does the current zoning on this property allow agriculture? If no, please explain.
- Yes  No Is there any business operated on this property? If yes please indicate business name & type of business.

If this application is for property with less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agriculture, such as: (1) a current and recent aerial photograph of the property; (2) a current and recent aerial photograph of the property; (3) a current and recent aerial photograph of the property; (4) a current and recent aerial photograph of the property; (5) a current and recent aerial photograph of the property; (6) a current and recent aerial photograph of the property; (7) a current and recent aerial photograph of the property; (8) a current and recent aerial photograph of the property; (9) a current and recent aerial photograph of the property; (10) a current and recent aerial photograph of the property.

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT ON NON-AGRICULTURAL PROPERTY**

The owner of this above described property, having satisfied applicable laws and penalties associated with the above information, hereby (1) this application for release of current use assessment on this property to the Board of Tax Assessors, pursuant to O.C.G.A. § 48-5-74(a), for the release of the current use assessment on this property and (2) this application for release of current use assessment on this property to the Board of Tax Assessors, pursuant to O.C.G.A. § 48-5-74(b), for the release of the current use assessment on this property.

This is my true and correct signature. Joel C. Durbin  
 Approved by: \_\_\_\_\_  
 Date: 5/30/2024  
 Date Approved: \_\_\_\_\_

COMMISSION EXPIRES

**Eric Paul Wilborn**  
**NOTARY PUBLIC**  
**HALL COUNTY, GEORGIA**  
 My Commission Expires 01/17/2028

---

From: Eric P. Wilborn <[ewilborn@smf-law.com](mailto:ewilborn@smf-law.com)>  
Sent: Friday, May 31, 2024 11:47 AM  
To: Steven J. Olsen <[solsen@wmolaw.com](mailto:solsen@wmolaw.com)>  
Subject: FW: Joel Duran Trustee 08067 000069 and 08067 000068

See below. Hopefully, this appeases the title company.

**Eric P. Wilborn**  
200 Main Street, Suite 600  
P.O. Box 3280, Gainesville, GA 30503  
[EWilborn@smf-law.com](mailto:EWilborn@smf-law.com)  
770-536-0101 Fax: 678-207-2008  
Direct: 678-207-2028



**STEWART MELVIN & FROST**  
ATTORNEYS AT LAW  
AN UNCOMMON TRADITION

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From: Cher Melendez (Tax Assessors) <[cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org)>  
Sent: Friday, May 31, 2024 11:45 AM  
To: Eric P. Wilborn <[ewilborn@smf-law.com](mailto:ewilborn@smf-law.com)>; Christina M. Simmons (Tax Commissioner) <[cmsimmons@hallcounty.org](mailto:cmsimmons@hallcounty.org)>  
Subject: Re: Joel Duran Trustee 08067 000069 and 08067 000068

You don't often get email from [cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org). [Learn why this is important](#)

Yes sir, that is what this means. They have been removed from the covenant without penalty to the property owner.

They will receive their notice next week. Enjoy your weekend.

Blessings,

Cher Melendez  
770.531.6752

[Cmelendez@hallcounty.org](mailto:Cmelendez@hallcounty.org)

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---

From: Eric P. Wilborn <[ewilborn@smf-law.com](mailto:ewilborn@smf-law.com)>  
Sent: Friday, May 31, 2024 8:42:54 AM  
To: Cher Melendez (Tax Assessors) <[cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org)>; Christina M. Simmons (Tax Commissioner) <[cmsimmons@hallcounty.org](mailto:cmsimmons@hallcounty.org)>  
Subject: RE: Joel Duran Trustee 08067 000069 and 08067 000068

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you, Cher. Does this mean that the covenant has been removed without penalty, and the County will not charge the owner for terminating it?

**Eric P. Wilborn**  
200 Main Street, Suite 600  
P.O. Box 3280, Gainesville, GA 30503  
[EWilborn@smf-law.com](mailto:EWilborn@smf-law.com)  
770-536-0101 Fax: 678-207-2008  
Direct: 678-207-2028



**STEWART MELVIN & FROST**  
ATTORNEYS AT LAW

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From: Cher Melendez (Tax Assessors) <[cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org)>  
Sent: Friday, May 31, 2024 11:41 AM  
To: Christina M. Simmons (Tax Commissioner) <[cmsimmons@hallcounty.org](mailto:cmsimmons@hallcounty.org)>; Eric P. Wilborn <[ewilborn@smf-law.com](mailto:ewilborn@smf-law.com)>  
Subject: Re: Joel Duran Trustee 08067 000069 and 08067 000068

You don't often get email from [cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org). [Learn why this is important](#)

Eric,

Good morning the Joel Duran Trust did not receive their 2024 Notice of Assessment due to the notice being suppressed. However, the 2024 notice will go out next Friday.

We suppressed the notice because it was required to go before the board for an approval regarding the annexation/right of way of the property. This is a formality that occurs whenever there are any changes to a parcel.

I hope this answers your question and if I can be of any further assistance please let me know.

Blessings,

Cher Melendez  
770.531.6752  
[Cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org)

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---

From: Christina M. Simmons (Tax Commissioner) <[cmsimmons@hallcounty.org](mailto:cmsimmons@hallcounty.org)>  
Sent: Friday, May 31, 2024 7:53:24 AM  
To: Eric P. Willborn <[ewilborn@smf-law.com](mailto:ewilborn@smf-law.com)>  
Cc: Richard Steele (Tax Commissioner) <[rsteale@hallcounty.org](mailto:rsteale@hallcounty.org)>; Michala Ivy <[mivy@hallcounty.org](mailto:mivy@hallcounty.org)>; Cher Melendez (Tax Assessors) <[cmelendez@hallcounty.org](mailto:cmelendez@hallcounty.org)>; Kami Hughes (Tax Assessors) <[khughes@hallcounty.org](mailto:khughes@hallcounty.org)>  
Subject: Joel Duran Trustee 08067 000069 and 08067 000068

Hello Eric,

I looked up these 2 properties on Qpublic. I do not see the assessment notice, but under "Valuation", however, it does not show a valuation amount for the land covenant for 2024 on either property. This makes me believe the covenant has been removed for 2024 due to annexation. Our office does not add or remove land covenants. These are handled by the Board of Assessors. I have included Cher and Kami from that office to confirm. You may contact them directly at 770.531.6720, option 1 for real property.

## ☐ Valuation

|  | 2024        |           |
|--|-------------|-----------|
| Previous Value                                 | \$1,088,910 | \$1,0     |
| Land Value                                     | \$4,965,300 | \$7       |
| + Improvement Value                            | \$0         | \$2       |
| + Accessory Value                              | \$0         | \$        |
| = Current Value                                | \$4,965,300 | \$1,0     |
| 10 Year Land Covenant (Agreement Year / Value) |             | 2020 / \$ |

Thank you,  
**Christina Simmons**  
DEPUTY TAX COMMISSIONER | PROPERTY

Save a trip. Skip the line.

HALL COUNTY Tax Commissioner

Hall County Government Center  
2875 Browns Bridge Rd | 1st Floor | Gainesville GA 30504  
PO Box 1579 | Gainesville GA 30503  
Office 770.531.6950 EXT 4417 | Fax 770.531.7106

- CHECK OUT ▶ [Instant tag decals at any kiosk in GA](#)
- LOG ON ▶ Renew decal at [www.hallcountytax.org](http://www.hallcountytax.org)
- DROP OFF ▶ Mail it or use drive-up drop box... Decal arrives in your mailbox
- DIAL UP ▶ Call 770.531.6950 or Text 833.602.8497
- COME IN ▶ Make an Appointment ... [Skip the Line](#)



# ALSTON & BIRD

One Atlantic Center  
1201 West Peachtree Street  
Atlanta, GA 30309-3424  
404-881-7000 | Fax: 404-881-7777

Jennifer F. West

Direct Dial: 404-881-7856

Email: [jennifer.west@alston.com](mailto:jennifer.west@alston.com)

May 22, 2025

*Via Email*  
(066615/597678)

AOBATLANTA, LLC  
3533 Roxboro Road, #35  
Atlanta, Georgia 30326  
Attention: Gary Brock  
E-Mail: [GARYBROCK1@yahoo.com](mailto:GARYBROCK1@yahoo.com)

Withrow, McQuade & Olsen, LLP  
3379 Peachtree Road, NE, Suite 970  
Atlanta, Georgia 30326  
Attention: Steve Olsen  
E-mail: [solsen@wmlaw.com](mailto:solsen@wmlaw.com)

Re: Escrow Agreement by and between AOBATLANTA, LLC, a Georgia limited liability company ("Seller"), and CHIPT Atlanta Chamblee, L.L.C., a Delaware limited liability company ("Purchaser"), and Chicago Title Insurance Company ("Escrow Agent") dated as of May 31, 2024 (the "Escrow Agreement"); and

Purchase and Sale Agreement dated September 22, 2023, between Seller and Purchaser (as amended and assigned, the "Purchase Agreement"), with respect to certain real property located in Hall County, Georgia, as more particularly described in the Purchase Agreement.

Mr. Brock:

We previously delivered you that certain letter dated May 13, 2025 (the "Second Rollback Tax Notice"). The Second Rollback Tax Notice contained an error in the amount of total Rollback Taxes due. **As such, this letter is intended to supplement the Second Rollback Tax Notice.** We are writing on behalf of Purchaser in connection with the above-referenced Escrow Agreement and Purchase Agreement. Capitalized terms used but not otherwise defined herein shall have the meanings given to such terms in the Escrow Agreement.

Pursuant to the Escrow Agreement and the Purchase Agreement, Escrow Agent was holding Purchaser Escrow Funds in the amount of \$22,500.00 and Seller Escrow Funds

Alston & Bird LLP

[www.alston.com](http://www.alston.com)

Atlanta | Beijing | Brussels | Charlotte | Dallas | Los Angeles | New York | Raleigh | San Francisco | Silicon Valley | Washington, D.C.  
LEGAL02/46110347v1

EXHIBIT 8

in the amount of \$41,750.00 (collectively referred to in the Escrow Agreement as the Escrowed Funds) in escrow pursuant to the terms of the Escrow Agreement and Section 8.2 of the Purchase Agreement for payment of the Rollback Taxes upon receipt of Rollback Tax Confirmation from the Authority. The updated Rollback Tax Confirmation for Hall County is attached hereto as Exhibit A-1 and provides for Rollback Taxes due in the total amount of \$153,114.63 (the "County Rollback Tax Amount"), and the Rollback Tax Confirmation for City of Oakwood is attached hereto as Exhibit A-2 and provides for Rollback Taxes due in the amount of \$7,852.55 (the "City Rollback Tax Amount"), which together the County Rollback Tax Amount and the City Rollback Tax Amount constitutes an aggregate Rollback Tax Amount of \$160,967.18 ("Updated Rollback Tax Amount").

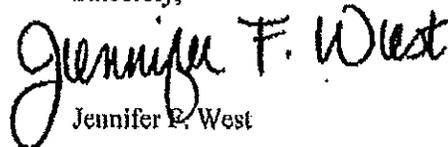
Pursuant to the Second Rollback Tax Notice, the total Rollback Tax Amount due was anticipated to be \$115,605.41 (the "Original Rollback Tax Amount"). Pursuant to the terms of the Escrow Agreement and the Second Rollback Tax Notice, (1) Escrow Agent was instructed to release the Escrow Funds and remit same to the Hall County taxing authority in payment of a portion of the Rollback Tax Amount totaling \$64,250.00, and (2) an amount equal to \$51,355.41 ("Original Shortfall") was requested from Seller, wired by Seller to Escrow Agent, and remitted from Escrow Agent to the Hall County taxing authority as payment of the Original Rollback Tax Amount.

Taking into account the Updated Rollback Tax Amount and the prior payment of the Original Rollback Tax Amount, Seller is requested to remit to Escrow Agent an amount equal to \$45,361.77, which remains outstanding with respect to the Updated Rollback Tax Amount (the "Updated Shortfall"). The Updated Shortfall is required to be paid by Seller to Escrow Agent pursuant to the terms of Section 4 of the Escrow Agreement.

In accordance with the terms of the Escrow Agreement, Seller shall remit the Updated Shortfall to Escrow Agent, pursuant to wiring instructions attached hereto as Exhibit B, so that Escrow Agent can remit the balance of the Rollback Tax Amount to the Authority as soon as practical.

If you have any questions, please feel free to contact the undersigned at (404) 881-7856.

Sincerely,

  
Jennifer F. West

cc: Shannon Bright (via e-mail)  
John Bateman (via e-mail)  
Jack Albert (via e-mail)  
Steve Gilliam (via e-mail)  
Bill Rhoads (via e-mail)

**EXHIBIT A-1**

**COUNTY ROLLBACK TAX CONFIRMATION**

**2024 Property Tax Statement**

Darla Eden CPA  
Hall County Tax Commissioner  
P.O. Box 1579  
Gainesville, GA 30503  
propertytax@hallcounty.org

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
Hall County Tax Commissioner

JOEL C. DURAN, TRUSTEE OF THE WALTER R.  
4200 CHAMBLEE RD  
OAKWOOD, GA 30566

**RETURN THIS PORTION WITH PAYMENT**  
(Interest will be added per month if not paid by due date)

| Bill No.   | Due Date   | TOTAL DUE  |
|------------|------------|------------|
| 2024-38339 | 05/19/2025 | 153,114.81 |

Map: 08067 000068  
Last payment made on: 10/24/2024  
Location: CHAMBLEE RD  
Payment good through: 05/19/2025  
Printed: 03/20/2025

Complete info and return by mail, email or driveup drop box.

Amount: \$ \_\_\_\_\_ Exp Date: \_\_\_\_\_

Credit Card # \_\_\_\_\_

Billing Zip Code: \_\_\_\_\_ CW \_\_\_\_\_

Card Holder Printed Name: \_\_\_\_\_

Card Holder Signature: \_\_\_\_\_

Phone Number: \_\_\_\_\_

*\*Credit and Debit Card Fees Apply*

Darla Eden CPA  
Hall County Tax Commissioner  
P.O. Box 1579  
Gainesville, GA 30503  
propertytax@hallcounty.org



Tax Payer: JOEL C. DURAN, TRUSTEE OF THE  
Map Code: 08067 000068 REAL  
Description: 4240 & 4249 CHAMBLEE ROAD  
Location: CHAMBLEE RD  
Bill No: 2024-38339  
District: 007 OAKWOOD

Phone: (770) 531-6950 Fax: (770) 531-7111

| Building Value                    | Land Value   | Acres          | Fair Market Value | Due Date      | Billing Date | Payment Good Through | Exemptions |           |            |
|-----------------------------------|--------------|----------------|-------------------|---------------|--------------|----------------------|------------|-----------|------------|
| 0                                 | 4,750,000    | 40.1400        | 4,750,000         | 05/19/2025    |              | 05/19/2025           | SV         |           |            |
| Entity                            | Adjusted FMV | Net Assessment | Exemptions        | Taxable Value | Millage Rate | Gross Tax            | Credit     | Net Tax   |            |
| STATE                             | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | .0000        |                      |            | .00       |            |
| GROSS COUNTY M&O                  | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | 5.6730       | 104.20               |            | 60.47     |            |
| SALES TAX CREDIT                  |              |                | 1,881,302.00      | 18,698        | -2.3390      |                      | -43.73     |           |            |
| SCHOOL M&O                        | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | 14.9900      | 280.28               |            | 280.28    |            |
| SCHOOL BOND                       | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | 1.0000       | 18.70                |            | 18.70     |            |
| GROSS INC FIRE                    | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | 3.8800       | 72.65                |            | 72.65     |            |
| EMERGENCY SERVICES                | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | .6710        | 10.68                |            | 10.68     |            |
| PARKS & LEISURE SERVICES          | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | .4370        | 8.17                 |            | 8.17      |            |
| BREACH (COUNTY)                   | 4,750,000    |                | 0.00              |               | .0000        | 22,339.59            |            | 22,339.59 |            |
| BREACH (SCHOOL)                   | 4,750,000    |                | 0.00              |               | .0000        | 95,915.39            |            | 95,915.39 |            |
| BREACH (FIRE)                     | 4,750,000    |                | 0.00              |               | .0000        | 21,219.04            |            | 21,219.04 |            |
| BREACH (EMERGENCY SERVICES)       | 4,750,000    |                | 0.00              |               | .0000        | 3,529.77             |            | 3,529.77  |            |
| BREACH (DEVELOPMENT SERVICES)     | 4,750,000    |                | 0.00              |               | .0000        | 2,259.99             |            | 2,259.99  |            |
| BREACH (PARKS & LEISURE SERVICES) | 4,750,000    |                | 0.00              |               | .0000        | 2,637.27             |            | 2,637.27  |            |
| BREACH (SCHL BOND)                | 4,750,000    |                | 0.00              |               | .0000        | 5,313.76             |            | 5,313.76  |            |
| OAKWOOD (CITY EXEMPTIONS)         | 4,750,000    | 1,900,000      | 1,881,302.00      | 18,698        | .0000        |                      |            | .00       |            |
| <b>TOTALS</b>                     |              |                |                   |               |              | 24,112.00            | 153,009.39 | -43.73    | 153,565.66 |

5 Easy Ways to Pay:  
Mail: P.O. Box 1579 | Gainesville GA 30503  
Online: www.hallcountytx.org  
Phone: 770-531-6950  
In Person: Hall County Government Center (HCGC) | 2875 Browns Bridge Rd  
Drive Up Drop Box across from front doors under the breezeway

|                   |                   |
|-------------------|-------------------|
| Current Due       | 153,565.66        |
| Penalty           | 0.00              |
| Interest          | 0.00              |
| Other Fees        | 0.00              |
| Previous Payments | 450.85            |
| Back taxes        | 0.00              |
| <b>TOTAL DUE</b>  | <b>153,114.81</b> |

Printed: 03/20/2025

**EXHIBIT A-2**

**CITY ROLLBACK TAX CONFIRMATION**

**Bill # 1589** (2024) [Back to Property Taxes](#)

Property ID: 08067000068  
9 CHAMBLEE RD  
OAKWOOD, GA 30596

The total amount due is: **\$7,493.27**  
as of Mon, May 19, 2025

**Pay Bill**  
Due Wed, Nov 29, 2024

**Owner Info**

Account # 10036  
Owner(s) Chipt Atlanta Chamblee Llc  
C/O Chl/Acquisitions Lp  
Mailing Address 3715 HORTHILSIDE PARKWAY  
SUITE 2-800  
ATLANTA, GA 30327

**Property Info**

Tax Type Real Property  
Tax District Oakwood Tadm152  
Subdivision Not Provided  
Tax Zone Not Provided (Not Provided)  
Description Tract 1 @ 40.136  
Buildings 0  
Lots 0  
Acres 40.14

**Property Valuation**

| Description  | Appraisal (\$)        | Assessment (\$)       |
|--------------|-----------------------|-----------------------|
| Building     | 0.00                  | 0.00                  |
| Lot          | 4,965,300.00          | 1,900,000.00          |
| Personal     |                       | 1,881,302.00          |
| <b>Total</b> | <b>\$4,965,300.00</b> | <b>\$3,781,302.00</b> |

**Transactions**

| Type                       | Date       | Amount (\$)       |
|----------------------------|------------|-------------------|
| Charge - 2024 Tax          | 04/28/2025 | 7,493.27          |
| Charge - 2024 Tax          | 09/20/2024 | 8,290.26          |
| Payment - 2024 Tax Payment | 10/28/2024 | (8,290.26)        |
| <b>Total</b>               |            | <b>\$7,493.27</b> |
| <b>Penalty</b>             |            | <b>\$0.00</b>     |
| <b>Interest</b>            |            | <b>\$0.00</b>     |
| <b>Total Due</b>           |            | <b>\$7,493.27</b> |

December 8, 2025  
*VIA ELECTRONIC MAIL*

Smith, Gilliam, Williams & Miles, P.A.  
ATTN: Steve Gilliam  
sgilliam@sgwmfirm.com

Re: 2025 Tax Payments for Hall County Parcel ID Number 08067 000068

Mr. Gilliam,

Chicago Title Insurance Company was named as the Escrow Agent in the escrow agreement between AOBATLANTA, LLC (as seller of the above-referenced property), and CHIPT Atlanta Chamblee, LLC (as purchaser of the above-referenced property), dated May 31, 2024 ("Escrow Agreement"). Pursuant to the Escrow Agreement, Chicago Title Insurance Company received the following wire transfers:

- 1) On May 31, 2024, the amount of \$22,500.00 from AOBATLANTA, LLC;
- 2) On May 31, 2024, the amount of \$41,750.00 from CHIPT Atlanta Chamblee, LLC;
- 3) On May 16, 2025, the amount of \$51,355.41 from MB ENDEAVORS, LLC, for AOBATLANTA, LLC; and
- 4) On June 3, 2025, the amount of \$45,361.77 from MB ENDEAVORS, LLC, for AOBATLANTA, LLC.

Thus, the total amount of funds received and held in escrow pursuant to the Escrow Agreement was \$160,967.18.

Subsequently, at the direction of the purchaser, Chicago Title Insurance Company made the following transfers from the escrow account for the payment of property taxes assessed for the above-referenced property:

- 1) On May 19, 2025, the amount of \$115,605.41 and on June 10, 2025, the amount of \$37,509.22 to Hall County, Georgia, for the payment of Property Tax Statement Bill Number 2024-38339; and
- 2) On June 10, 2025, the amount of \$7,852.55 to City of Oakwood, Georgia, for the payment of Bill #1589.

Thus, the total amount of funds transferred out of the escrow account for the payment of property taxes was \$160,967.18. Attached are copies of the checks evidencing these tax payments.

Sincerely,



Tonya King

*Adserv Department Manager*

*Chicago Title, NCS*

**Account Name**  
CHICAGO TITLE DALLAS  
COMMERCIAL NBU

**Account Number**  
8094028464

**Status**  
Paid

**Serial Number**  
47348

**Amount**  
115,605.41

**Paid/Stop Date**  
05/22/2025

**Issue Date**  
05/22/2025

**Stop Type**  
Check

THIS CHECK IS VOID WITHOUT A SIGNATURE AND MAY BE RECOVERED BY A SIGNATURE VERIFICATION ON THE BACK. HOLD AT ANGLE TO VIEW.

**CHICAGO TITLE**  
Chicago Title Insurance Company  
Essex Trust Account  
249 Main St., Suite 200  
Dallas, TX 75201  
214-361-1521

32-1612/1116  
Bank of Texas  
Dallas, TX

NO. 47348

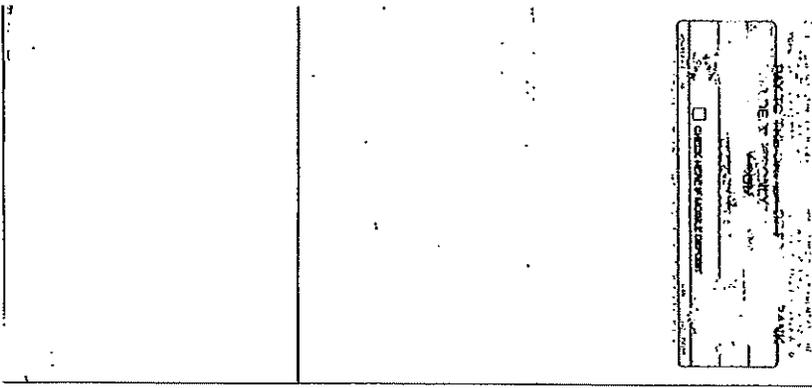
FILE NUMBER 4711021020 TX DATE 05/19/2025 AMOUNT \$ 115,605.41

PAY ONE HUNDRED FIFTYTHOUSAND SIX HUNDRED FIVE AND 41/100 DOLLARS

TO THE ORDER OF 1118 County Government Center  
2415 Bryan Blvd #24  
Dallas, TX 75201

*Brandi Carter*  
*Danyling*

MEMO:



| Account Name                           | Account Number | Status     | Serial Number |
|--|----------------|------------|---------------|
| CHICAGO TITLE DALLAS<br>COMMERCIAL NBU | 8094028464     | Paid       | 47352         |
| Amount                                 | Paid/Stop Date | Issue Date | Stop Type     |
| 37,509.22                              | 06/13/2025     | 06/13/2025 | Check         |

THIS CHECK IS VOID WITHOUT ALL OTHER PARTS OF THE CHECK. PLEASE PRINT A CHECK NUMBER AND DATE IN THE UPPER LEFT CORNER OF THE CHECK. HOLD AT ANGLE TO VIEW.

CHICAGO TITLE INSURANCE COMPANY  
Chicago Title Insurance Company  
Estate Trust Account  
1493 Illinois St., Suite 200  
Dallas, TX 75204  
214-343-1300

52-1152/1112  
Bank of Texas  
Dallas, TX

NO. 47352

FILE NUMBER . DATE . AMOUNT  
411102430 TX 06/13/2025 \$ 37,509.22

*CPIC*  
*PT*

PAY Thirty Seven Thousand Five Hundred Nine and 22/100 DOLLARS

TO THE HALL COUNTY TAX COMMISSIONER  
ORDER 2877 Brown Bridge Road  
OF GAINESVILLE, GA 30604

*Wendy Higgins*  
JANET LINDEN BROWN  
*Wendy Lindens*  
JANET LINDEN BROWN

MEMO:

ACCT # 8200243000  
CHECK NUMBER 47352  
DATE 06/13/2025  
AMOUNT \$ 37,509.22

