

LIVE WELL.
stay modern.



the
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the
MODERN*EST*

CA South

78,000

SQFT OFFICE

852,000

SQFT INDUSTRIAL

485,000

SQFT RESIDENTIAL

468

RESIDENCES WITH **260** RESIDENCES
IN THE PIPELINE

The firm is led by Nashville based **Meg Epstein** and will be
celebrating 10 years in 2026

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the **MODER/NEST**

A refined collection of modern residences designed
for the way we live, travel and invest today.

Individual condominiums may be purchased and
rented for any length of time because they are
zoned for short term rental.

Two Developments in Nashville, both in OZs



Original Use Qualification

Opportunity Zone rules allow OZ funds to purchase condo units prior to the building receiving its certificate of occupancy.

Provided these are new constructions, the investment qualifies as “original use” since the units have not previously been placed in service for depreciation purposes.

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Flexible Investment Timeline

By investing before occupancy, OZ funds can meet the substantial improvement test and start the holding period for OZ tax benefits sooner, enabling investors to take full advantage of deferred and reduced capital gains taxes.

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Condo Units as Attractive OZ Assets

Individual condo units offer a manageable entry price point and flexibility for investors. Each unit benefits from the OZ designation, meaning both smaller and larger investors can participate and enjoy the same tax incentives.

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Short-Term Rental Income Potential

The location and flexible rental options allow for short-term rentals, which can generate higher income than traditional long-term leases.

Strong rental demand in Nashville enhances returns for OZ investors while maintaining compliance with IRS passive activity rules.

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Short Term Rental Bonus Depreciation

Under the provisions of the Big Beautiful Bill, purchasers of qualifying short-term rental properties may leverage enhanced bonus depreciation rules.

When combined with a cost segregation study, this allows for accelerated depreciation of eligible building components, resulting in substantial near-term tax deductions and improved after-tax cash flow.

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Why Nashville

No State Income Tax | Low Property Tax

Between 2010 and 2023, Middle Tennessee added over 500,000 new residents, among the fastest growing growing metros in the U.S.



Why Nashville

Nashville continues to lead national rankings

1 Best Leisure Destination in the U.S.

Global Traveler, May 2024

6 Top U.S. Destination

Tripadvisor, 2025

1 Best Music City in the U.S.

Clever, Feb 2025

7 Best Food Destination in the U.S.

Tripadvisor, 2025

3 South's Best Cities

Southern Living, 2024

Top 10 Friendliest Cities in the U.S.

Condé Nast Traveler

In 2024, 9.9 million hotel room nights were sold, reflecting the strength of tourism

The average rent in Nashville is \$2300 - 9.32% higher than the national average

Zillow

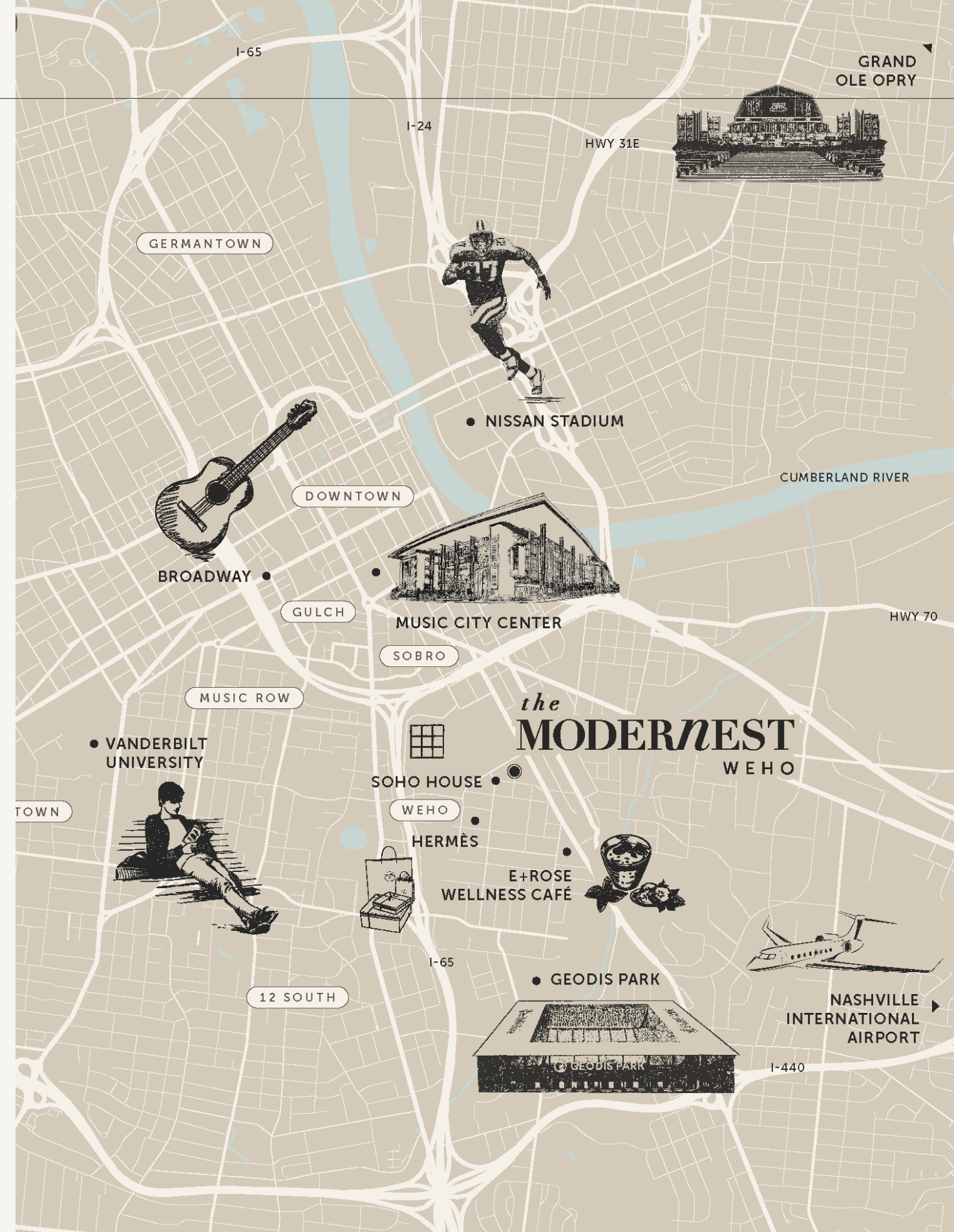
Rental prices are set to rise by another 2.1% by the end of 2025

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WEHO

129 Flexible Ownership Residences located
in Nashville's Wedgewood Houston
neighborhood

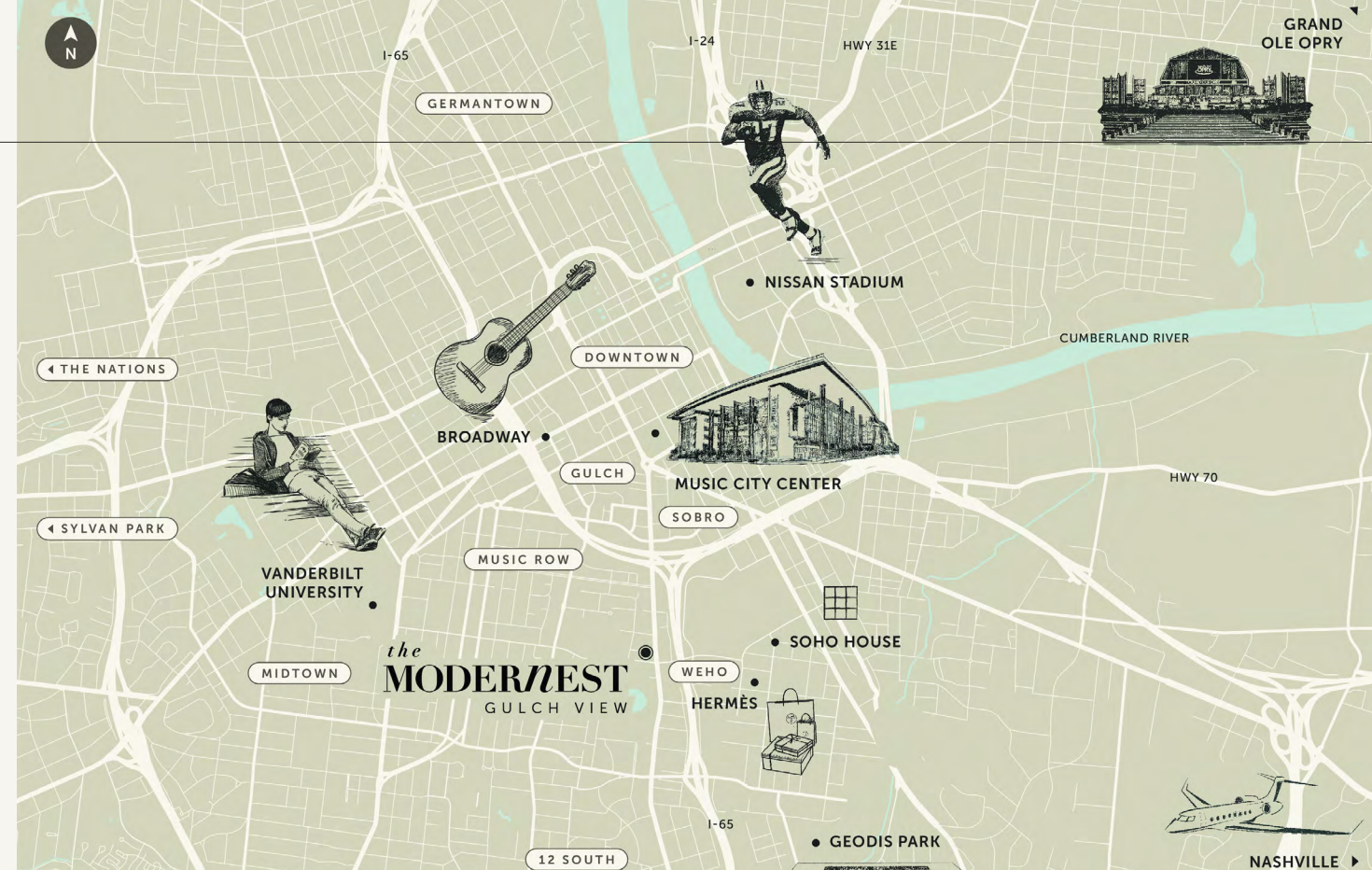
Delivering Early 2027



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GULCH VIEW

131 Flexible Ownership Residences located
just south of the Gulch in the Gulch View
neighborhood

Delivering Early 2027



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Friends + Family Pricing Available
\$300s - \$1.4M

10% Total Earnest Money

Delivering Early 2027



Victory Management is creating a turnkey hospitality and tech driven management experience

Short Term Rental Management 12%

Furniture Packages

OSE Packages

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Thank You!

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