**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: June 22, 2017

 Location: Council Chambers

 Session: 9:00 a.m.

**PRESENT:** Dr. Asit Sarkar, Panel Chair

 Ms. Lois Lamon, Board Member

 Dr. Colin Butler, Board Member

 Ms. Penny Walter, Board of Revision Panel Clerk

The appellants were advised that the proceedings were being recorded for the purposes of the Board and the Secretary. The Chair introduced the Board members and the Secretary and briefly outlined the procedures that would be followed during the course of the hearing. Those present were also informed that all witnesses, including appellants and the Assessor, would be sworn under oath, or affirm that their statements are true, before their testimony would begin.

1. **Appeal No. 185-2017**

**Civic Address: 1501-902 Spadina Crescent**

**Legal Description: Parcel(s) 163470517**

**Roll No. 495129222**

## Appearing for the Appellant

Ms. Dorothy Yuel

Appearing for the Respondent

Mr.Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation

Ms. Jo Anne Baraniecki, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The Appellant is appealing the tax assessment and interpretation of a penthouse. The Assessors interpretation is it does not have to be on the top of a building, it can also be at lower or at several different floors. The Appellant does not classify the 15th floor to be penthouse, it just happens to be the topmost units. This building houses all the mechanical systems above the units which create leakages, water issues and accessibility to this suite. The decks are nice and are on all floors so this suite is not exclusive, only perhaps the suite has a great deal more pigeons roosting and cohabiting. The motorcycle noises from the street prevent the Appellant from sitting outdoors in the summer and winters preclude the usage. The Appellant compared floors four to fifteen and could not see why there would be a 30% increase difference or $125 /sqft. Floor four to fourteen run approximately $400.00 plus /sqft. Their floor jumps to $600.00 plus/sqft. Apart from being on the top floor, the Appellant does not have any special amenities from other suites below.

## Exhibits

A.1 Notice of Appeal from Dorothy Yuel to the Board of Revision, received March 9, 2017

A.2 Appellant’s submission to the Board of Revision, received April 25, 2017.

B.1 Letter from Board of Revision to the Appellant, dated April 5, 2017.

R.1 2017 Assessment submitted by the City Assessor titled “Single Family Market Area 5 Response”, received May 29, 2017.

CR.1 Confidential report submitted by the City Assessor titled “Confidential Appeal Response”, received May 29, 2017

Undertaking Request\_01 from Panel dated June 23, 2017

Undertaking Response\_01 from City Assessor dated July 6, 2017

Undertaking Request\_02 from Panel dated July 10, 2017

Undertaking Response\_02 from City Assessor dated August 2, 2017

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

An order of confidentiality was signed by the Panel Chairman for C(R).1

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is granted and the filing fee is to be returned.

The hearing concluded at 9:55 a.m.

1. **Appeal No. 241-2017**

**Civic Address: 228 Avenue S South**

**Legal Description: Parcel(s) 119952276; 135994517**

**Roll No. 494935100**

## Appearing for the Appellant

Ms. Helen Margaret Bauch

Appearing for the Respondent

Mr.Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation

Ms. Jo Anne Baraniecki, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The Appellant’s grounds were based on the general condition of the subject property supported by photographic evidence, and the unlikelihood of realizing this assessment value in the sale of the property.

## Exhibits

A.1 Notice of Appeal from Grant Greene to the Board of Revision, received March 10, 2017

A.2 Appellant’s submission to the Board of Revision, received April 20, 2017

R.1 2017 Assessment submitted by the City Assessor titled “Single Family Market Area 10 Response”, received June 12, 2017

C(R).1 CONFIDENTIAL DOCUMENT 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response,” received June 12, 2017.

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings. An order of confidentiality was signed by the Panel Chairman for C(R).1

An order of confidentiality was signed by the Panel Chairman for C(R).1

Conclusion

For the reasons given in the Record of Decision dated July 25, 2017 the appeal is adjusted and the filing fee is to be returned.

The hearing concluded at 10:33 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on July 22, 2017.

 Penny Walter, Panel Clerk

Board of Revision