**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: July 28, 2017

 Location: Council Chambers

 Session: 11:00 a.m.

**PRESENT:** Mr. Marvin Dutton, Panel Chair

 Ms. June Bold, Board Member

 Mr. Dave Putz, 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. 148-2017**

**Civic Address: 106 – 929 Northumberland Avenue**

**Legal Description: Parcel(s) 164234684**

**Roll No. 484509896**

## Appearing for the Appellant

Mr. Bryan Pawlachuk

Mr. Dean Mattison

Appearing for the Respondent

Mr.Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The Appellant stated the following grounds:

1. The model for Assessment is flawed; there is only one condominium model for the whole city which makes the current assessment unrealistic.
2. The discounting factor for condos in this area of the city is nil. There should be a discounting factor for this area of the city because there are discounting factors for more affluent areas of the city.
3. Based upon actual MLS Listings for the operative period of time (that is 2012, 2013 and 2014) for non-balcony units in the Westside area of the city, the assessment is incorrect. For example, the average sales price for 2 bedroom Westside basement condos (apartment conversions), from 2010 to December, 2016 is $126,650.00.

## Exhibits

Exhibit A.1 Notice of Appeal from Dean Mattison on behalf of Bryan Palawchuk to the Board of Revision, received March 8, 2017

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

Exhibit A.3: Section 8 of the document supplied at the hearing, Received July 28, 2017.

Exhibit R.1: Assessment Report by the City Assessor titled “Low-Rise Condominium Response,” received June 12, 2017.

Exhibit C(R).1: **CONFIDENTIAL DOCUMENT** submitted by the City Assessor titled “Confidential

Supplementary Notations

As per agreement, by both parties, appeal numbers 148, 149 and 150 were heard by the Board of Revision Panel (Panel) concurrently.

The Panel Chair stated this was a Simplified Appeal.

The Appellant submitted additional documents at the opening of the appeal. This is a simplified appeal and as such the documents were accepted as per *The City’s Act,* which states:

Simplified appeals

195(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of:

 (a) a single family residential property regardless of the total assessment; or

 (b) any property that has a total assessment of $250,000 or less.

 (5) Section 200 does not apply to an appellant in an appeal to which this section applies

200(1) If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:

 (a) file a copy of the materials with the secretary of the board of revision; and

 (b) serve a copy of the materials on every other party to the appeal.

(2) If a party to an appeal other than the appellant intends to make use of any written materials on the hearing of the appeal, at least 10 days before the date set for the hearing the party shall:

 (a) file a copy of the materials with the secretary of the board of revision; and

 (b) serve a copy of the materials on every other party to the appeal.

(2.1) If an appellant intends to make use of any written materials on the hearing of an appeal in response to written materials served on him or her pursuant to subsection (2), at least five days before the date set for the hearing the appellant shall:

 (a) file a copy of the materials in response with the secretary of the board of revision; and

 (b) serve a copy of the materials in response on every other party to the appeal. (3) If a party does not comply with any of subsections (1) to (2.1), the board of revision may:

 (a) accept and consider the material sought to be filed; or

 (b) refuse to accept or consider the material sought to be filed.

(4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

The Board of Revision Panel accepted the document and assigned it exhibit A.3.

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is dismissed and the filing fee is retained.

1. **Appeal No. 149-2017**

**Civic Address: 203 – 929 Northumberland Avenue**

**Legal Description: Parcel(s) 164234684**

**Roll No. 484509901**

## Appearing for the Appellant

Mr. Bryan Pawlachuk

Mr. Dean Mattison

Appearing for the Respondent

Mr.Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The Appellant stated the following grounds:

1. The model for Assessment is flawed; there is only one condominium model for the whole city which makes the current assessment unrealistic.
2. The discounting factor for condos in this area of the city is nil. There should be a discounting factor for this area of the city because there are discounting factors for more affluent areas of the city.
3. Based upon actual MLS Listings for the operative period of time (that is 2012, 2013 and 2014) for non-balcony units in the Westside area of the city, the assessment is incorrect. For example, the average sales price for 2 bedroom Westside basement condos (apartment conversions), from 2010 to December, 2016 is $126,650.00.

## Exhibits

Exhibit A.1 Notice of Appeal from Dean Mattison on behalf of Bryan Palawchuk to the Board of Revision, received March 8, 2017

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

Exhibit A.3: Section 8 of the document supplied at the hearing, Received July 28, 2017.

Exhibit R.1: Assessment Report by the City Assessor titled “Low-Rise Condominium Response,” received June 12, 2017.

Exhibit C(R).1: **CONFIDENTIAL DOCUMENT** submitted by the City Assessor titled “Confidential

Supplementary Notations

As per agreement, by both parties, appeal numbers 148, 149 and 150 were heard by the Board of Revision Panel (Panel) concurrently.

The Panel Chair stated this was a Simplified Appeal.

The Appellant submitted additional documents at the opening of the appeal. This is a simplified appeal and as such the documents were accepted as per *The City’s Act,* which states:

Simplified appeals

195(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of:

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 (a) accept and consider the material sought to be filed; or

 (b) refuse to accept or consider the material sought to be filed.

(4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

The Board of Revision Panel accepted the document and assigned it exhibit A.3.

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is dismissed and the filing fee is retained.

1. **Appeal No. 150-2017**

**Civic Address: 103 – 929 Northumberland Avenue**

**Legal Description: Parcel(s) 164234684**

**Roll No. 484509893**

## Appearing for the Appellant

Mr. Bryan Pawlachuk

Mr. Dean Mattison

Appearing for the Respondent

Mr.Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The Appellant stated the following grounds:

1. The model for Assessment is flawed; there is only one condominium model for the whole city which makes the current assessment unrealistic.
2. The discounting factor for condos in this area of the city is nil. There should be a discounting factor for this area of the city because there are discounting factors for more affluent areas of the city.
3. Based upon actual MLS Listings for the operative period of time (that is 2012, 2013 and 2014) for non-balcony units in the Westside area of the city, the assessment is incorrect. For example, the average sales price for 2 bedroom Westside basement condos (apartment conversions), from 2010 to December, 2016 is $126,650.00.

## Exhibits

Exhibit A.1 Notice of Appeal from Dean Mattison on behalf of Bryan Palawchuk to the Board of Revision, received March 8, 2017

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

Exhibit A.3: Section 8 of the document supplied at the hearing, Received July 28, 2017.

Exhibit R.1: Assessment Report by the City Assessor titled “Low-Rise Condominium Response,” received June 12, 2017.

Exhibit C(R).1: **CONFIDENTIAL DOCUMENT** submitted by the City Assessor titled “Confidential

Supplementary Notations

As per agreement, by both parties, appeal numbers 148, 149 and 150 were heard by the Board of Revision Panel (Panel) concurrently.

The Panel Chair stated this was a Simplified Appeal.

The Appellant submitted additional documents at the opening of the appeal. This is a simplified appeal and as such the documents were accepted as per *The City’s Act,* which states:

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 (a) file a copy of the materials in response with the secretary of the board of revision; and

 (b) serve a copy of the materials in response on every other party to the appeal. (3) If a party does not comply with any of subsections (1) to (2.1), the board of revision may:

 (a) accept and consider the material sought to be filed; or

 (b) refuse to accept or consider the material sought to be filed.

(4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

The Board of Revision Panel accepted the document and assigned it exhibit A.3.

The Panel requested undertakings from the City Assessor dated July 31, 2017, August 2, 2017 and August 14, 2017.

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is dismissed and the filing fee is retained.

The hearings concluded at 12:32 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on July 28, 2017.

 Penny Walter, Panel Clerk

Board of Revision