

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: July 17, 2014
Location: Council Chambers
Session: 9:00 a.m.

PRESENT: Mr. Dave Gabruch, Board Chair
Mr. David Katzman, Board Member
Mr. Marvin Dutton, Board Member
Ms. Debby Sackmann, Board of Revision Panel Clerk

The Appellant was 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 and giving testimony, affirmed that their statements were true, before their testimony began.

1. **Appeal No.** 166-2014
Civic Address: 612 Spadina Crescent East
Legal Description: Parcel 120288416, 135628421, 144861554, 144927513,
144948965
Roll No. 505046400

Appearing for the Appellant

Mr. Jesse Faith, Altus Group Limited

Appearing for the Respondent

Mr. Travis Horne (Advocate), Manager, Market Monitoring & Appeals Coordination
Mr. Bryce Trew, Assessment Appraiser

Grounds and Issues

The grounds and Issue(s) are quoted from A.1:

“The assessment valuation is in excess and should be lower to reflect market value. I make this appeal on the following grounds (nature of alleged error):

1. The assessor erred in the calculation of the capitalization rate used to determine the property assessment.
2. The assessor erred in the number of rooms used to value the property.
3. The assessor erred in valuing the "James Hotel" as a conference hotel.

See file for supporting facts.”

Exhibits

- A.1: Notice of Appeal from Altus Group Limited, received May 9, 2014
- A.2: Written submission, from Altus Group Limited, titled “On Appeal between Cavalier Enterprises Ltd. and the City of Saskatoon, received June 27, 2014
- A.3: Written submission, from Altus Group Limited, titled “On Appeal between Cavalier Enterprises Ltd. and the City of Saskatoon, received June 27, 2014

- R.1: Assessment Report, Residential Property Market Area 5 Appeal Response, 2014 Assessment, submitted by the City Assessor, received June 6, 2014
- R.2: Assessment Report, Property Assessment 2014 General Law and Legislation Brief, submitted by the City Assessor, received July 7, 2014

Supplementary Notations

Introductions and opening comments were made by the Chair.

The appeal was opened, but no evidence or testimony were given.

Witnesses did not affirm.

The appeal was postponed until July 29, 2014 when new evidence and testimony would be presented.

Conclusion

Ground Number 1

The Board of Revision Panel is in agreement with the decision arrived at by the Panel for appeal number 166 - 2014. This ground is dismissed.

Ground Number 2

The Board of Revision Panel accepts the Assessor's recommendation to remove three rooms from the assessment of the subject property and apply an unfinished allowance to a further six rooms.

Ground Number 3

The Board of Revision Panel accepts the Appellant's appeal that the James Hotel is separate and removed from any operation of the Sheraton Cavalier.

Therefore, the Panel is requesting an undertaking for the Assessors' Department to calculate the new assessment value for the James Hotel and a new assessment value for the Sheraton Cavalier.

in consideration of:

Ground number 1: Dismissed

Ground Number 2: The Board's decision is to remove three rooms and apply an unfinished allowance to a further six rooms from the assessment of the James Hotel.

Ground Number 3: The Board's decision is to re-calculate the assessment values of the James hotel as a "Select Service" Hotel, separate from the Sheraton Hotel's Assessment and re-calculate the Sheraton Cavalier's assessment value as a stand-alone conference hotel.

In all other respects, Appeal 166 - 2014 is dismissed.

	Current Assessment	Split Assessment	Number of Rooms
Sheraton Cavalier and James	\$36,631,300	\$36,631,300	302
Sheraton Cavalier		\$29,087,900	243
James Hotel		\$7,459,100	59

The filing fee is refunded.

The reason above was given in the Record of Decision dated October 10, 2014 and the filing fee is retained.

The hearing concluded at 11:28 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on July 17, 2014.

Debby Sackmann, Panel Clerk
Board of Revision