

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: February 23, 2016
Location: Council Chambers, City Hall
Session: 9:00 a.m.

PRESENT: Dave Gabruch, Panel Chair
Randy Pangborn, Board Member
June Bold, Board Member
Lois Lamon, Board Member (observing)
Debby Sackmann, Board of Revision Panel Clerk

The Appellant was advised that the proceedings was 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 Appellant and the Assessor, would be sworn under oath, or affirm that their statements are true, before their testimony would begin.

1. **Appeal No. 200-2015**
Civic Address: 1132 3rd Street East
Legal Description: 120107832, 120107843, 136061940
Roll No. 525212850

Appearing for the Appellant

Mr. Eric Lamb

Appearing for the Respondent

Mr. Randy McKay, Senior Assessment Appraiser, Assessment & Taxation
Ms. Jenny Foss, Assessment Appraiser, Assessment & Taxation

Grounds and Issues

Valuation be adjusted based on overestimate of living area above grade as described on the attached sheet.

Spoke to: Did not record name – late October.

Summary: Only the square footage value is under dispute. Reasons the value used and selected were discussed.

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The size of the house listed on the assessment (Approximate Living Area Above Grade: 1568 sq. ft.) is an overestimate because the house has unusually thick (16 inch) walls.

We spoke with an Assessor (name unknown) regarding this assessment, and were told that it is normal practice to use the outside perimeter size of a house as a proxy measure for house size. The Assessor indicated that they considered outside perimeter size to be a fair and unbiased method for estimating of the relative sizes of properties.

This estimate rests on the assumption that all properties are constructed in a similar manner with a similar ration of living area to wall area. Our House was built to achieve net-zero energy status; the required insulation levels necessitated unusually thick walls (16 inches). On this basis we do not feel that outside perimeter is a fair estimate of the effective living area of the house relative to other houses.

We therefore request that the assessment of our house be made using a value of 1462 sq. ft.

We have calculated this based on the area occupied by the 16 inch walls (perimeter of 158.4 ft. * 1.33 ft. = 211.2 sq. ft.) –are occupied by 8 inch thick walls as in standard 2X6 construction (158.4 ft. *0.667 ft. = 105.6)

Note: submission includes construction drawings at bottom of page.

Exhibits

Exhibit A.1: Notice of Appeal from Eric Lamb to the Board of Revision, received November 10, 2015.

Exhibit A.2: Letter and documents submitted by Eric Lamb, dated and received February 2, 2016.

Exhibit B.1: Property Inventory Card, produced by the Assessment & Taxation Division, submitted February 23, 2016.

Exhibit R.1: 2015 Assessment submitted by the City Assessor titled “**Residential Property Market Area 4 Appeal Response**”, received February 16, 2016.

Supplementary Notations

The Appellant and the Respondents affirmed that the evidence given during the hearing would be the truth.

The Board requested an undertaking for a property inventory card of the subject property prior to the appeal being heard. The Respondents produced the property inventory card and it was distributed to all parties at the onset of the appeal. The Assessment & Taxation Division (the Respondents) advised the Board that it no longer submits these cards as part of their package of materials due to the expense of producing the cards. The Board was further advised that the same information on the card was submitted in Exhibit R.2, Appendix A. The Appellant agreed to the submission of the property inventory card, the Board concurred and the property inventory card was entered into the record as Exhibit B.1.

All Exhibits were formalized and entered into the record.

The hearing concluded at 10:02 a.m.

Conclusion

For the reasons given in the Record of Decision dated March 31, 2016, the appeal was dismissed and the filing fee retained.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearing held on February 23, 2016.

Debby Sackmann, Panel Clerk
Board of Revision