**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: April 24, 2017

 Location: Committee Room B

 Session: 9:00 a.m.

**PRESENT:** Mr. Adrian Deschamps, Panel Chair

 Mr. Colin Butler, 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. 56-2017**

**Civic Address: 869 University Drive**

**Legal Description: Parcel(s) 120164150 & 144916465**

**Roll No. 505102740**

## Appearing for the Appellant

Dennis and Audrey Ens

Appearing for the Respondent

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

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds and issues for this appeal as identified in the Notice of Appeal (Exhibit A.1) are as follows:

1. Assessed value of our property has gone up from $877,500 to $1,396,500. This is an increase of $519,000 or 59.14 percent. We understand this is in the range of two or three times the average increase in the Nutana or Varsity View areas. And that despite there being no improvement, no change, nor any renovation of our property since well before the last assessment in 2013. Given no improvement in our property, its valuation increase should be at approximately the same rate as our neighbours’ increased valuations. At an average neighbourhood increase of 25 percent (as we understand it to be), our valuation would increase to approximately $1,097,000.
2. There are approximately 148 individual residential property sites on University Drive. Only three residences on University Drive have been assessed higher than 869 University Drive. This does not make sense to us. Anyone driving along the street would pick out dozens of properties they believe to be more valuable than ours.
3. Residential lots are valuable on University Drive. Our house is situated on a very small lot – 35.5 feet wide (4972 square feet). In addition to ours, there are 28 more lots on University Drive between 4500 square feet and 5500 square feet in size, with our lot size right in the middle of this range. The average assessed value of these 28 residences is $590,082. Clearly, smaller lot residences are less valuable. However, somehow, our house is assessed at 237 percent of this average value. The highest assessment of any of the other properties of these lots is $928,200. Our house is assessed at 150 percent of even this second highest property value on one of these smaller lots. This appears way out of line.
4. We live on the corner of University Drive and 17th Street. Two of the most statuesque homes on the street are situated on this corner – 870 University Drive and 901 University Drive. The homes are situated on large lots (approximately 90 foot lots – 12,300 square foot and 12,593 square foot respectively). These lots are approximately 2.5 times as large as ours, and the lots alone (vacant) might well sell for close to one million dollars. Their assessments went up 29.5 percent and 17.7 percent respectively, while ours went up 59.1 percent. In addition, both homes are larger than ours, 870 University Drive has been completely redone and beautifully renovated, both have double car garages, and 901 University Drive has a pool. Yet our property is assessed $302,400 more than 901 University Drive and $198,800 more than 870 University Drive. This is hard to comprehend or understand.
5. Small lots like ours (35.5 feet frontage on University Drive) are much less valued and desired. We cannot find a single comparison of even one detached house on a small-lot property like ours with a valuation anywhere close to ours. If they exist, we would ask the city for these comparables with similar lot-sizes. Ninety foot lots, like the two just across the street from us, seem to be worth $800,000 or $900,000. Fifty foot lots seem to be worth half as much. Stand-alone 35.5 foot lots are not marketable. Long narrow house plans, for higher-end neighbourhoods, have not yet been accepted in Saskatoon. At its widest point, our house is only 28 feet wide (outside dimensions). Our assessed valuation should reflect this.
6. We might compare our property to 682 University Drive. Both are relatively new homes, both on corner lots. Both are two story homes, with our house being a little larger (206 square feet more), but their finished basement are being almost twice ours (766 square feet more). However, their lot is a 50 foot lot (6966 square feet) and is 40.1 percent larger than ours. Yet with these similarities, and a lot 40 percent larger than ours, our assessment is $234,800 more than theirs. We believe our assessment, given their larger lot but other similarities, should be less than their $1,161,700.

## Exhibits

Exhibit A.1: Notice of Appeal from Dennis Ens to the Board of Revision, received February 9, 2017.

Exhibit R.1: 2017 Assessment submitted by the City Assessor titled “Residential Property Market Area 5 Appeal Response”, received April 18, 2017.

Exhibit CR.1 CONFIDENTIAL DOCUMENT – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received April 18, 2017.

Supplementary Notations

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

The Respondent noted that the Appellant’s grounds, as attached as a letter to Exhibit A.1, were quite lengthy and asked if the Appellant could summarize what the grounds might specifically be. The Appellant stated that basically there were three issues; the size of the lot, the percentage of the increase since the last assessment, and the quality designation of the building.

At the request of the Respondent, and pursuant to Section 202 of *The Cities Act*, a Confidentiality Order with respect to Exhibit CR.1 was read into the record.

Conclusion

For the reasons given in the Record of Decision dated May 25, 2017 the appeal is dismissed and the filing fee is retained.

The hearings concluded at 11:24 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on April 24, 2017.

 Penny Walter, Panel Clerk

Board of Revision