**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: August 31, 2017

 Location: Council Chamber

 Session: 9:00 a.m.

**PRESENT:** Ms. Lois Lamon, Panel Chair

 Ms. June Bold, Board Member

 Mr. Asit Sarkar, 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. 293-2017**

**Civic Address: 103 Packham Avenue**

**Legal Description: Parcel(s) 131990597 Parcel E**

**Roll No. 495619400**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Bryce Trew, Senior Assessment Appraiser (Advocate)

Ms. Michelle McKenzie, Assessment Appraiser

Mr. Jivjot Braich, Assessment Appraiser

Grounds and Issues

The Market Valuation Standard has not been met in the subject’s case as the assessed value assigned to this property exceeds the value at which similar properties are assessed as at the valuation base date of January 1, 2015.

The overinflated value estimate results from: 1) excessive market rents being applied in the valuation of this property, due to the lack of, or an incorrect size adjustment being applied to the two large tenant spaces; and 2) the application of an elevator adjustment in the determination of market rent for the main floor tenant spaces in the building.

## Exhibits

A.1 Notice of Appeal from Brunsdon Lawrek & Associates to the Board of Revision, received April 3, 2017.

A.2 Appellant’s submission to the Board of Revision, titled “Regarding the Office Property Located at 446 2nd Avenue North, Saskatoon, SK Assessment #4950-17360”, received August 11, 2017.

A.3 **COMMON DOCUMENT** Appellant’s 5-day submission to the Board of Revision, dated August 28, 2017.

R.1 **COMMON DOCUMENT** submitted by the City Assessor titled “Office Response 2017 Assessment”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.2 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 General Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

R.3 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Expert Witness Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

R.4 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Response Evidence Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.5 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment Notice of Appeal Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

Supplementary Notations

The Parties agreed that this appeal would be heard concurrently with Appeals 325-2017, 348-2017, 349-2017 and 352-2017 but that each appeal would have a separate decision rendered and written.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is dismissed and the filing fee is to be retained.

**2. Appeal No. 325-2017**

**Civic Address: 502 Cope Way**

**Legal Description: Parcel 164147542**

**Roll No. 565210000**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Bryce Trew, Senior Assessment Appraiser (Advocate)

Ms. Michelle McKenzie, Assessment Appraiser

Mr. Jivjot Braich, Assessment Appraiser

Grounds and Issues

The Market Valuation Standard has not been met in the subject’s case as the assessed value assigned to this property exceeds the value at which similar properties are assessed as at the valuation base date of January 1, 2015.

The overinflated value estimate results from: the application of an elevator adjustment in the determination of market rent for the main floor tenant spaces in the building.

## Exhibits

A.1 Notice of Appeal from Brunsdon Lawrek & Associates to the Board of Revision, received April 3, 2017.

A.2 Appellant’s submission to the Board of Revision, titled “Regarding the Office Property Located at 446 2nd Avenue North, Saskatoon, SK Assessment #4950-17360”, received August 11, 2017.

A.3 **COMMON DOCUMENT** Appellant’s 5-day submission to the Board of Revision, dated August 28, 2017.

R.1 **COMMON DOCUMENT** submitted by the City Assessor titled “Office Response 2017 Assessment”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.2 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 General Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

R.3 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Expert Witness Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

R.4 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Response Evidence Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.5 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment Notice of Appeal Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

Supplementary Notations

The Parties agreed that this appeal would be heard concurrently with Appeals 325-2017, 348-2017, 349-2017 and 352-2017 but that each appeal would have a separate decision rendered and written.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is dismissed and the filing fee is to be retained.

**3. Appeal No. 348-2017**

**Civic Address: 446 2nd Avenue North**

**Legal Description: Parcel 120281600**

**Roll No. 495017360**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Bryce Trew, Senior Assessment Appraiser (Advocate)

Ms. Michelle McKenzie, Assessment Appraiser

Mr. Jivjot Braich, Assessment Appraiser

Grounds and Issues

The Market Valuation Standard has not been met in the subject’s case as the assessed value assigned to this property exceeds the value at which similar properties are assessed as at the valuation base date of January 1, 2015.

The overinflated value estimate results from: 1) excessive market rents being applied in the valuation of this property, due to the lack of, or an incorrect size adjustment being applied to the two large tenant spaces; and 2) the application of an elevator adjustment in the determination of market rent for the main floor tenant spaces in the building.

## Exhibits

A.1 Notice of Appeal from Brunsdon Lawrek & Associates to the Board of Revision, received March 10, 2017.

A.2 Appellant’s submission to the Board of Revision, titled “Regarding the Office Property Located at 446 2nd Avenue North, Saskatoon, SK Assessment #4950-17360” received August 11, 2017.

A.3 **COMMON DOCUMENT** Appellant’s 5-day submission to the Board of Revision, dated August 28, 2017.

R.1 **COMMON DOCUMENT** submitted by the City Assessor titled “Office Response 2017 Assessment”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.2 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 General Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

R.3 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Expert Witness Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

R.4 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Response Evidence Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.5 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment Notice of Appeal Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

Supplementary Notations

The Parties agreed that this appeal would be heard concurrently with Appeals 325-2017, 348-2017, 349-2017 and 352-2017 but that each appeal would have a separate decision rendered and written.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is dismissed and the filing fee is to be retained.

**4. Appeal No. 349-2017**

**Civic Address: 1721 8th Street East**

**Legal Description: Plan No. 78S15121, Block 259, Lot Parcel K**

**Roll No. 515332390**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Bryce Trew, Senior Assessment Appraiser (Advocate)

Ms. Michelle McKenzie, Assessment Appraiser

Mr. Jivjot Braich, Assessment Appraiser

Grounds and Issues

The Market Valuation Standard has not been met in the subject’s case as the assessed value assigned to this property exceeds the value at which similar properties are assessed as at the valuation base date of January 1, 2015.

There is lack of discount in the determination of market rent for the main floor tenant for its total occupancy space. Although the total occupancy exceeds 12,000 sq. ft. threshold, a size discount has not been applied.

## Exhibits

A.1 Notice of Appeal from Brunsdon Lawrek & Associates to the Board of Revision, received April 3, 2017.

A.2 Appellant’s submission to the Board of Revision, titled “Regarding the Office Property Located at 446 2nd Avenue North, Saskatoon, SK Assessment #4950-17360”, received August 11, 2017.

A.3 **COMMON DOCUMENT** Appellant’s 5-day submission to the Board of Revision, dated August 28, 2017.

R.1 **COMMON DOCUMENT** submitted by the City Assessor titled “Office Response 2017 Assessment”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

R.2 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 General Law and Legislation Brief”, received August 21, 2017

(use with 293, 325, 348, 349, 352).

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R.5 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment Notice of Appeal Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

Supplementary Notations

The Parties agreed that this appeal would be heard concurrently with Appeals 325-2017, 348-2017, 349-2017 and 352-2017 but that each appeal would have a separate decision rendered and written.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is dismissed and the filing fee is to be retained.

**5. Appeal No. 352-2017**

**Civic Address: 2100 Airport Drive**

**Legal Description: Parcel 118932239**

**Roll No. 464804600**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Bryce Trew, Senior Assessment Appraiser (Advocate)

Ms. Michelle McKenzie, Assessment Appraiser

Mr. Jivjot Braich, Assessment Appraiser

Grounds and Issues

The Market Valuation Standard has not been met in the subject’s case as the assessed value assigned to this property exceeds the value at which similar properties are assessed as at the valuation base date of January 1, 2015.

1. The market rental rates applied in the assessor’s income valuation of this property includes a premium or bonus in rents for the fact there is an elevator in the building. Granted, the elevator is of great benefit to the second floor tenants in this building. It is of no use or benefit to the main floor tenants, however, as they all have direct exterior entry into their units at grade level.
2. There is lack of discount in the determination of market rent for the main floor tenant for its total occupancy space. Although the total occupancy exceeds 12,000 sq. ft. threshold, a size discount has not been applied.

## Exhibits

A.1 Notice of Appeal from Brunsdon Lawrek & Associates to the Board of Revision, received April 3, 2017.

A.2 Appellant’s submission to the Board of Revision, titled “Regarding the Office Property Located at 446 2nd Avenue North, Saskatoon, SK Assessment #4950-17360”, received August 11, 2017.

A.3 **COMMON DOCUMENT** Appellant’s 5-day submission to the Board of Revision, dated August 28, 2017.

R.1 **COMMON DOCUMENT** submitted by the City Assessor titled “Office Response 2017 Assessment”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

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(use with 293, 325, 348, 349, 352).

R.3 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment 2017 Expert Witness Law and Legislation Brief”, received August 21, 2017

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R.5 **COMMON DOCUMENT** submitted by the City Assessor titled “Property Assessment Notice of Appeal Law and Legislation Brief”, received August 21, 2017 (use with 293, 325, 348, 349, 352).

Supplementary Notations

The Parties agreed that this appeal would be heard concurrently with Appeals 325-2017, 348-2017, 349-2017 and 352-2017 but that each appeal would have a separate decision rendered and written.

The Assessor made the following recommendation – 2017 Amendment – Applying size coefficient to main floor area of 13,037 square feet (greater than 12,000 square feet) occupied by one tenant. The Assessor agrees to changing the assessed value as a result of applying the tenant size coefficient would be from $4,829,600 to $4,275,000.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is adjusted and the filing fee is to be refunded.

The hearings concluded at 2:48 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on August 31, 2017

 Penny Walter, Panel Clerk

Board of Revision