

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: May 25, 2016
Location: Council Chambers
Session: 10:30 a.m.

PRESENT: Mr. Dave Gabruch, Panel Chair
Mr. Marvin Dutton, Board Member
Ms. Lois Lamon, Board Member
Ms. Joyce Fast, 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.

1. **Appeal No.** 86-2016 – *Continued from May 24, 2016*
Civic Address: 510 Circle Drive
Legal Description: Parcel(s) 118998196
Roll No. 455009340
-

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)

Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation

Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016

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- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

The hearing began with the continuation of Ms. Amy Huang’s testimony from May 24, 2016.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

2. Appeal No. 85-2016
Civic Address: 2117 Faithfull Avenue
Legal Description: Parcels 118998578, 118998589, 118998590
Roll No. 455001450

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts: a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor’s time frame reflect a cap rate significantly higher than 7.17%.

b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts: a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

3. Appeal No. 81-2016
Civic Address: 718 Circle Drive East
Legal Description: 118999636
Roll No. 455104390

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts: a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts: a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

4. **Appeal No. 80-2016**
****Civic Address: 622 Circle Drive East****
****Legal Description: various****
****Roll No. 455104140****

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

- Facts:
- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
 - b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

- Facts:
- a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Ground 3: The NOI is incorrect and excessive.

- Facts:
- a) The Assessor has assessed the building with 9,900.5 square feet when there is only 9,636 square feet.
 - b) The Assessor does not account for the 5,000+ square feet of retail warehouse space and the corresponding -2.89 adjustment to the rent.
 - c) The building does not have an end cap yet the Assessor applies a +1.70 adjustment to 5,275 square feet for being an end cap.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- CA(1) Confidential document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Citylife Investment Corp and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

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

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

5. **Appeal No. 79-2016**
Civic Address: 550 Circle Drive East
Legal Description: 118998219
Roll No. 455009240

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts:

- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
- b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts:

- a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Ground 3: The NOI is incorrect and excessive.

Facts: a) The Assessor has assessed the building with 5,811 square feet when there is only 5,810 square feet. Primerica has 2,905 square feet and Stealth has 2,905 square feet.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- CA(1) Confidential document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Citylife Investment Corp and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Pursuant to Section 202 of *The Cities Act*, a Confidentiality Order with respect to Exhibit CA(1) was read into the record.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the Panel confirmed that there will be an adjustment to the assessment to account for the difference of one square foot for the subject. The appeal was upheld on the basis of Ground 3.

6. Appeal No. 78-2016
Civic Address: 518 Circle Drive East
Legal Description: various
Roll No. 455009280

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

- Facts:
- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
 - b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

- Facts:
- a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are

being significantly over-assessed in comparison to properties not located on Circle Drive.

Ground 3: The NOI is incorrect and excessive.

Facts: a) The Assessor has assessed the building with 3,990 square feet when there is only 3,857 square feet. Amish Heirlooms Furniture has 3,857 square feet.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- CA(1) Confidential document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Citylife Investment Corp and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

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

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the Panel confirmed that there will be an adjustment to the assessment to account for the difference of square footage for the subject. The appeal was upheld on the basis of Ground 3.

7. Appeal No. 74-2016
Civic Address: 715 Circle Drive
Legal Description: Parcel 120950467
Roll No. 465123100

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

- Facts:
- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
 - b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

- Facts:
- a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are

being significantly over-assessed in comparison to properties not located on Circle Drive.

Grounds 3 and 4 withdrawn.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2. The Appellant asked to withdraw Grounds 3 and 4, and the Panel accepted the Appellant’s request.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

8. Appeal No. 73-2016
Civic Address: 2035 1st Avenue North
Legal Description: Parcel 131694071
Roll No. 465018500

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts:

- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
- b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts:

- a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Ground 3: Withdrawn

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2. The Appellant asked to withdraw Ground 3 and the Panel accepted the Appellant’s request.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

9. **Appeal No. 64-2016**
Civic Address: 714 Circle Drive East
Legal Description: Parcel 118999647
Roll No. 455104330

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts: a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.

b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts: a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Exhibits

A.1 Notice of Appeal, received February 5, 2016

- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

10. Appeal No. 46-2016
Civic Address: 311 Circle Drive West
Legal Description: Parcel 118922788
Roll No. 464914100

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)

Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts: a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.

b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts: a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her "will say" statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

11. Appeal No. 27-2016
Civic Address: 2030 Avenue C
Legal Description: various
Roll No. 464920000

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts: a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have

sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.

b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts: a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Grounds 1 and 2.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

12. Appeal No. 54-2016
Civic Address: 411 Confederation Drive
Legal Description: Parcel 118215468
Roll No. 494508180

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

- Facts:
- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
 - b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Exhibits

A.1 Notice of Appeal, received February 5, 2016

- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Ground 1.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

13. Appeal No. 36-2016
Civic Address: 833 51st Street East
Legal Description: Parcels 118985529, 118985530, 131798403
Roll No. 445108600

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)

Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

- Facts:
- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
 - b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Ground 1.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her "will say" statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

14. Appeal No. 50-2016
Civic Address: 922 51st Street East
Legal Description: 1205642422
Roll No. 435200180

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

Facts:

- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
- b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Ground 1.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her “will say” statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

15. Appeal No. 84-204116
Civic Address: 303 51st Street East
Legal Description: Parcel 118984810
Roll No. 445028300

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

Ground 1: The Cap Rate is too low and in error.

- Facts:
- a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.
 - b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
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- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

Supplementary Notations

The Appellant and the Respondent requested, and the Panel agreed, that all evidence and arguments be carried forward from Appeal 86-2016 as it relates to Ground 1.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her "will say" statement was entered as Exhibit R.4.

The Chair reminded the Appellant and Respondent they were still affirmed to tell the truth from the May 24, 2016 hearing held the day prior.

Conclusion

For the reasons stated in the Record of Decision dated July 4, 2016, the appeal was dismissed.

The hearings concluded at 3:20 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on May 25, 2016.

Joyce Fast, Panel Clerk
Board of Revision