**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

Date: May 10, 2017

 Location: Committee Room E

City Hall

 Session: 9:00 a.m.

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

 Mr. Marvin Dutton, Board Member

 Ms. June Bold, 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. 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. 23-2017 – continued from April 19, 2017**

**Civic Address: 822 – 12th Street East**

**Legal Description: Parcel(s) 120137723**

**Roll No. 515109600**

## Appearing for the Appellant

Mr. Bernie Mazurik

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation (Advocate)

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment and Taxation

Ms. Bola Adelakun, Assessment Research Analyst, Assessment and Taxation

Grounds and Issues

As stated in the Notice of Appeal, the house is in very poor condition and has become worse since the last assessment but the assessment model does not take its condition into consideration.

## Exhibits

A.1 – Notice of Appeal, received January 23, 2017

A.2 – Response to BOR Secretary’s February 8, 2017 request for facts, received February 28, 2017

A.3 – Document titled “Photographs – Explanation”, received February 28, 2017

A.4 – Additional information, submitted at hearing, April 19, 2017

A.5 – Photo package, submitted at hearing, April 19, 2017

B.1 – Letter dated February 8, 2017 from Secretary, BOR to Appellant requesting facts to support grounds of appeal

R.1 – Document titled “Residential Property Market Area 5 Appeal Response – 2017 Assessment”, received April 7, 2017 (Appendix A and Appendix B – confidential)

 \*Addendum to R.1 – Assessor’s Comparables, submitted at hearing, May 10, 2017

Supplementary Notations

This section should identify who took an oath or affirmed, i.e. *Mr. Smith affirmed that any evidence given in this hearing would be the truth.* Also record any “unusual” or “significant” happenings in the appeal hearing in this section.

Mr. Bernie Mazurik. Ms. JoAnn Baraniecki, and Ms. Bola Adelakun affirmed that any evidence given during the course of the hearing would be the truth.

An Order for Confidentiality signed by the Chair at the April 19, 2017 hearing was updated to include the Addendum to Exhibit R.1 – Assessor’s Comparables.

Conclusion

For the reasons stated in the Record of Decision dated June 9, 2017, the Panel concluded that the Assessor erred by not using an acceptable alternate method for valuation when there were not enough comparable sales data to apply their standard market valuation approach to consider the key element of condition on assessment value. The Panel asked for the Assessor to recalculate the assessment value of the subject property using the “cost approach”, as directed by SAMA for situations where there are no or limited comparable sales available.

The Panel ruled that the Assessor apply to the subject property the lower assessment value of $346,100 calculated in an undertaking to the Assessor using the “cost approach”.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearing held on May 10, 2017.

 J. Fast, Panel Clerk

Board of Revision