**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

Date: May 4, 2017

 Location: Council Chambers

City Hall

 Session: 9:00 a.m.

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

 Ms. Lois Lamon, Panel Chair

 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. 249-2017**

**Civic Address: 1140 Osler Street**

**Legal Description: Parcel(s) 120168200, 120168255, 136136257**

**Roll No. 505211190**

## Appearing for the Appellant

Mr. George Tannous

Appearing for the Respondent

Mr. Randy McKay, Senior Assessment Appraiser Assessment and Taxation (Advocate)

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Mr. Travis Horne, Assessment Manager, Assessment & Taxation

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

Grounds and Issues

As indicated in the Notice of Appeal, the Appellant is appealing the property valuation and noted that the estimated fair value of the property was much higher than can reasonably be. The value represents 42.74% increase over the current valuation and that increases taxes on a revenue neutral basis by 24.90%.

## Exhibits

Exhibit A.1 Notice of Appeal from George Tannous to the Board of Revision, received March 10, 2017

Exhibit A.2 Appellant’s submission titled “Appeal Discussion and Arguments”, distributed at the hearing;

Exhibit C(A)1 Confidential List of Properties Neighbouring 1140 Osler Street, distributed at hearing

Exhibit R.1 Residential Property Market Area 5 Appeal Response, received April 21, 2017

Exhibit R.2 Excerpts from Market Value Assessment in Saskatchewan Handbook and IAAO (Appraisal Institute of Canada) Textbook, distributed at hearing

Exhibit R.3 How to measure and calculate residential square footage handout from Appendix D, Canadian Property Valuation, Volume 53, 2009, distributed at hearing

Exhibit R.4 Elliott Street Comparables, distributed at hearing

Exhibit R.5 Osler Street Comparables, distributed at hearing

Exhibit C(R)1 Confidential Appeal Response, 2017 Assessment, received April 21, 2017

Exhibit C(R)2 Confidential Comparison Chart – Application of MRA, distributed at hearing

Exhibit C(R)3 Confidential Summary of Valuation – Appellant’s Comparables, distributed at hearing

Supplementary Notations

Ms. Jenny Foss, Ms. Bola Adelakun, and the Appellant, Mr. George Tannous, affirmed that any evidence given during the course of the hearing would be the truth.

An Order for Confidentiality was signed by the Panel Chair for Exhibit C(A)1 and Exhibits C(R)1, C(R)2, and C(R)3.

Randy objection / short adjournment ….

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.

Conclusion

For the reasons stated in the Record of Decision dated

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearing held on May 4, 2017.

 J. Fast, Panel Clerk

Board of Revision