**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

Date: July 20, 2017

Location: Council Chambers

Session: 9:00 a.m.

**PRESENT:** Dr. Asit, Sarkar, Panel Chair

Ms. Ling Ma, Board Member

Dr. Colin Butler, 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. 264-2017**

**Civic Address: 803 Avenue I**

**Legal Description: Parcel(s) 119891245, 119891256**

**Roll No. 514834300**

## Appearing for the Appellant

Mr. Ivan Andres Toledo

Appearing for the Respondent

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

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

Only one sale on the MLS in King George within the observed period is above $350,000; other sales under $320,000.

## Exhibits

A.1 Notice of Appeal from Ivan Toledo to the Board of Revision, received March 10, 2017.

A.2 Common Document - Appellant’s submission to the Board of Revision, received May 9, 2017.

R.1 2017 Assessment submitted by the City Assessor titled “Single Family Market Area 2 Response,” received July 10, 2017.

C(R).1 **CONFIDENTIAL DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received July 10, 2017.

Supplementary Notations

The Appellant pointed out that his submission in relation to comparable to the subject matter of this appeal was actually concerning 803 Avenue I. The Appellant wanted to include the comparable properties as document in the hearing.

The city objected the submission of document by the Appellant in the hearing.

The Panel accepted the documents.

Conclusion

For the reasons given in the Record of Decision dated October 27, 2017 the appeal is dismissed and the filing fee is retained.

1. **Appeal No. 265-2017**

**Civic Address: 310 Whitewood Road**

**Legal Description: Parcel(s) 120232426**

**Roll No. 545632950**

## Appearing for the Appellant

Mr. Ivan Toledo

Appearing for the Respondent

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

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds, as itemized in A.2, comprise the following:

* The square footage shown on the city’s assessment records is incorrect. The square footage used in the assessment is shown as 2900, while the original plans show a number of 2568 on two floors. An unheated three season sunroom/porch should not have been included in the assessment. This square footage error has produced an over-assessment, and the over-payment should be rectified by refunding the total over-payment since the previous assessment, plus penalties and interest.
* The sales data provided is [sic] more accurate than the information provided by the Assessment Tool on the City’s website.
* The sales data provided form 57 percent of the sales in Lakeview within the observed time period within the price range of $600,000 - $780,000 simplifying a detailed comparative market analysis.

## Exhibits

A.1 Notice of Appeal from Ivan Toledo to the Board of Revision, received March 10, 2017.

A.2 Appellant’s submission to the Board of Revision, received May 9, 2017.

A.3 Appellant’s submission to the Board of Revision, received June 30, 2017.

R.1 2017 Assessment submitted by the City Assessor titled “Single Family Market Area 2 Response,” received July 10, 2017.

C(R).1 **CONFIDENTIAL DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received July 10, 2017.

Supplementary Notations

It was agreed by the Assessor that the assessment should be adjusted to reflect the values outlined on page three of R.1, reducing the assessment to $721,500 as a consequence of the revised square footage of the subject property. The Appellant expressed his wish that, despite this adjustment, the appeal proceed.

Conclusion

For the reasons given in the Record of Decision dated June 23, 2017 the appeal is adjusted and the filing fee is to be returned.

1. **Appeal No. 266-2017**

**Civic Address: 1304 Avenue D**

**Legal Description: Parcel(s) 118956886, 118965853**

**Roll No. 474936500**

## Appearing for the Appellant

Mr. Ivan Andres Toledo

Appearing for the Respondent

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

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The assessed value does not reflect a fair market value. The sales data represents 80% of the total sold market on the MLS service in Mayfair within the observed period, and 100% of the sold market on the MLS service in Mayfair within the same period.

## Exhibits

A.1 Notice of Appeal from Ivan Toledo to the Board of Revision, received March 10, 2017.

A.2 Common Document - Appellant’s submission to the Board of Revision, received May 9, 2017.

A.3 4 listings of MLS – 1819-1821 Avenue C North; 1623-1625 Avenue B North; 1627-1629 Avenue B North; and 205-207 Avenue X North.

R.1 2017 Assessment submitted by the City Assessor titled “Semi-Detached One Title Response”, received July 10, 2017.

C(R).1 **CONFIDENTIAL DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received July 10, 2017.

Supplementary Notations

The Assessor pointed out that there should be adjustment on page 3 of R1. There was one property that was a two-unit dwelling and not all are semi-detached.

The city confirmed that they have received one comparable from the Appellant.

Only point 1 of A.2 Common document submitted on May 9, 2017 is relevant to this appeal.

The Appellant asked that he be allowed to introduce new material on comparables. The Assessor objected but the Panel allowed the introduction of this document as per Section 200(3) of *The Cities Act*. The new document was marked as Exhibit A.3.

Upon request from the Assessor, Exhibit C(R).1 was ordered to remain confidential to the parties to the Appeal.

Conclusion

For the reasons given in the Record of Decision dated October 27, 2017 the appeal is dismissed and the filing fee is retained.

Ms. Ling Ma excused herself from the meeting.

1. **Appeal No. 267-2017**

**Civic Address: 239 Avenue W South**

**Legal Description: Parcel(s) 119943579, 119943580, 136065731, 136065742**

**Roll No. 504615660**

## Appearing for the Appellant

Mr. Ivan Toledo

Appearing for the Respondent

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

Ms. Jenny Foss, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

Based on the perfected notice of appeal, the Appellant stated:

In the case of 239 Avenue W South, there is no sales data to support the assessment value proposed by the Assessor’s office. In addition, the City’s own commercial assessment formula suggests a maximum of a 45% change. Indeed, the only property zoned B2 that has sold from January 1st 2012 until today’s date on MLS is 2218 20th Street West, a property that is 1 property back from the corner of where my property is located, on the other side of the street. It is a 1600 masonry built newly renovated home that sold for $319,000 on February 19th, 2016 on slightly more than 50% of the total land size of my property. I only mention it for reference. The change to the assessment roll I request is as follows:

That the assessed value of 239 Avenue W South be set to $111,650.

## Exhibits

A.1 Notice of Appeal from Ivan Toledo to the Board of Revision, received March 10, 2017.

A.2 **COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received May 9, 2017.

A.3 Appellant’s submission to the Board of Revision, received July 10, 2017.

R.1 2017 Assessment submitted by the City Assessor titled “Commercial Land Market Area 4 Response”, received July 10, 2017.

R.2 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received July 10, 2017.

Supplementary Notations

The Assessor’s Advocate – Mr. Travis Horne objected to the inclusion of Exhibit A.3 as it was not submitted within 20 days, and wanted to have his objection put on record. The Panel Chair indicated that the objection will be noted but drew attention to the fact that *The Cities Act* allows the Board to set its own procedure with regard to admissibility of evidence. The determination of its relevance is up to the Panel and it will so do following the presentation of the entire evidence

Mr. Horne further drew attention to Item #3 in Exhibit A.2 and indicated that this was the ground of appeal.

An undertaking was requested by the Panel on September 18, 2017 and a response from the City Assessor was received September 19, 2017.

Conclusion

For the reasons given in the Record of Decision dated October 27, 2017 the appeal is dismissed and the filing fee is retained.

The hearings concluded at 2:34 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on July 20, 2017.

Penny Walter, Panel Clerk

Board of Revision