

**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

Date: Tuesday, May 13, 2014  
Location: Council Chambers  
Session: 9:00 A.M.

**PRESENT:** Raymond Lepage, Panel Chair  
Marvin Dutton, Board Member  
Randy Pangborn, Board Member  
Kathryn O'Brien, Board of Revision Panel Clerk

This was a continuation of the hearings which commenced on Monday, May 12, 2014. The respondents and appellants were advised that they were under affirmation from the day previous.

1. **Appeal No. 54-2014**  
**Civic Address: 2907/2915 Faithfull Avenue**  
**Legal Description: Parcel 119084441**  
**Roll No. 435007100**
- 

Appearing for the Appellant

Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)  
Michelle McKenzie, City of Saskatoon  
Laurie Pilkey, City of Saskatoon

Grounds and Issues

Ground 1: The market value is too high due to an inflated cap rate. See file for supporting facts.

Exhibits

- A - Rebuttal to Appeals 50 to 65-2014, received May 7, 2014
- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Written Submission - received April 22, 2014
- A.3 – There is no Exhibit A.3 for this file.
- A.4 – Written submission – received April 22, 2014
  
- R.1 - Assessment Report – Warehouse and Automotive Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014
- C.R.3 – Confidential Document

Supplementary Notations

This was a continuation of the hearing that commenced on Monday, May 12, 2014. Participants were reminded that they had affirmed to tell the truth at the onset of the hearings. Mr. Garry Coleman, Altus Group, was present for the beginning of the hearing on May 12, 2014, but was not present for the conclusion of this hearing, on May 13, 2014.

Conclusion:

For reasons stated in the Record of Decision dated July 7, 2014, the Appeal is ADJUSTED and the filing fee returned.

**2.     **Appeal No.           58-2014**  
       **Civic Address:     820 60<sup>th</sup> Street**  
       **Legal Description: Parcel 166167265**  
       **Roll No.             415103600****

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Appearing for the Appellant

Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)  
Michelle McKenzie, City of Saskatoon  
Laurie Pilkey, City of Saskatoon

Grounds and Issues

Ground 1: The market value is too high due to an inflated cap rate.  
See file for supporting facts.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Written Submission - received April 22, 2014
- A.3 – There is no Exhibit A.3 for this file.
- A.4 – There is no Exhibit A.4 for this file.
- A.5 – Written Submission, received April 22, 2014
- A.6 – There is no Exhibit A.6 for this file.
- A.7 – Letter dated March 12, 2014 to Secretary, BOR, received March 13, 2014
  
- B.1 – Letter dated February 24, 2014 to Altus Group
  
- R.1 - Assessment Report – Warehouse and Automotive Response, received  
May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received  
May 2, 2014
  
- C R1 –Confidential Document – Assessment Request for Information – Roll Number  
415103500, received May 2, 2014.

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014. A Confidentiality Order was signed regarding the document identified as CR3. Mr. Faith, representing Altus Group, asked that Appendices C&D of Exhibit A.5 also be deemed confidential. Discussion arose regarding whether the documents were actually confidential or not, but were subsequently added to the Order.

Both parties agreed to carry over all evidence and argument from Appeal 52-2014 to this appeal.

Conclusion

For reasons stated in the Record of Decision dated July 7, 2014, the Appeal is ADJUSTED and the filing fee returned.

3. **Appeal No. 59-2014**  
**Civic Address: 820 51<sup>st</sup> Street**  
**Legal Description: Parcel 136265586**  
**Roll No. 435130600**
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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)  
Michelle McKenzie, City of Saskatoon  
Laurie Pilkey, City of Saskatoon

Grounds and Issues

Ground 1: The market value is too high due to an inflated cap rate.  
See file for supporting facts.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Written Submission - received April 22, 2014
- A.3 – There is no Exhibit A.3 for this file.
- A.4 – There is no Exhibit A.4 for this file.
- A.5 – There is no Exhibit A.5 for this file.
- A.6 – Written Submission, received April 22, 2014
- A - Rebuttal, received May 7, 2014
- R.1 - Assessment Report – Warehouse and Automotive Response,  
received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014. Both parties agreed to carry over all evidence and argument from Appeal 52-2014 to this appeal.

Conclusion

For reasons stated in the Record of Decision dated July 7, 2014, the Appeal is ADJUSTED and the filing fee returned.

**4. Appeal No. 151-2014**  
**Civic Address: 310 Marquis Drive**  
**Legal Description: 119030442**  
**Roll No. 414801000**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1: The estimated net operating income is too high and in error.  
See file for supporting facts for each.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 24, 2014
  
- R.1 - Assessment Report – Warehouse and Automotive Response,  
received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received  
May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 25, 2014, the Appeal is ADJUSTED and the filing fee returned.

**5. Appeal No. 111-2014**  
**Civic Address: 1715 Preston Avenue**  
**Legal Description: Parcels 120786127, 120786150, 120786150 & 153813405**  
**Roll No. 475405900**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The net operating income is excessive.

Ground 3:  
Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

See file for facts for each of the above

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- C(A)1 – Confidential Document – Written Submission “On Appeal between Harvard Property Management Inc, and the City of Saskatoon”, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations.

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

A Confidentiality Order was signed for document labelled C(A)1.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**6.     **Appeal No.           110-2014****  
****Civic Address:     1706 Preston Avenue****  
****Legal Description: Parcels 153813348, 164495661 and 164495672****  
****Roll No.               475412100****

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.

Ground 2:

The net operating income is excessive.

Ground 3:

Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

See file for facts for each of the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014

A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014

A.3 – Written Submission, received April 22, 2014

C(A)1 – Confidential Document – Written Submission “On Appeal between Harvard Property Management Inc. and the City of Saskatoon”, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

A Confidentiality Order was signed for document labelled C(A)1.



Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**7. Appeal No. 99-2014**  
**Civic Address: 7 Assiniboine Drive**  
**Legal Description: 144862522**  
**Roll No. 455214300**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.  
See file for facts for the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**8. Appeal No. 100-2014  
Civic Address: 2201 8<sup>th</sup> Street East  
Legal Description: Parcel 131612868  
Roll No. 515420010**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The net operating income is excessive.

See file for facts for each of the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**9. Appeal No. 101-2014  
Civic Address: 202/210 Primrose Drive  
Legal Description: Parcels 119034233, 119034288  
Roll No. 445232390**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

See file for facts for the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is dismissed and the filing fee retained.

**10.   Appeal No.           102-2014  
      Civic Address:     1501 8<sup>th</sup> Street East  
      Legal Description: Parcels 120191712, 120191723, 120191745, 120191756  
      Roll No.           515331000**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.  
See file for facts for the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014  
A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014  
A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014  
R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons outlined in the Record of Decision, dated July 7, 2014, the assessment was SUSTAINED and the filing fee retained.

**11. Appeal No. 103-2014**  
**Civic Address: 3110 8<sup>th</sup> Street East**  
**Legal Description: Parcels 120209600, 120209611, 136255912**  
**Roll No. 525500800**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:  
The Cap Rate is too low and in error.  
See file for facts for the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**12. Appeal No. 104-2014  
Civic Address: 3311 8<sup>th</sup> Street East  
Legal Description: Parcels 120895971, 131634019, 131751323  
Roll No. 515530580**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.  
See file for facts for the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**13. Appeal No. 105-2014**  
**Civic Address: 2100 8<sup>th</sup> Street East**  
**Legal Description: Parcels 120201062, 120201286, 120545490**  
**Roll No. 525313600**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

See file for facts for the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014  
A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014  
A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014  
R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.



Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**14. Appeal No. 106-2014**  
**Civic Address: 402 Ludlow Street**  
**Legal Description: 149146128**  
**Roll No. 475824250**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.

Ground 2:

The net operating income is excessive.

Ground 3:

Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

See file for facts for each of the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014

A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014

A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014  
R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**15. Appeal No. 107-2014  
Civic Address: 410 Ludlow Street  
Legal Description: 149146139  
Roll No. 475824450**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The net operating income is excessive.  
See file for facts for each of the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**16. Appeal No. 108-2014  
Civic Address: 511 Wellman Crescent  
Legal Description: Parcel 165230007  
Roll No. 565222700**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The net operating income is excessive.

Ground 3:  
Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

See file for facts for each of the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**17. Appeal No. 109-2014  
Civic Address: 2507 8<sup>th</sup> Street East  
Legal Description: Parcels 120209701, 120323922, 135950621  
Roll No. 515428690**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.

See file for facts for the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014

A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014

A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**18. Appeal No. 112-2014**  
**Civic Address: 1821 8<sup>th</sup> Street East**  
**Legal Description: Parcels 120191598, 120322853**  
**Roll No. 515332600**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The net operating income is excessive.

Ground 3:  
The market value is too high.

See file for facts for each of the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014  
A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014  
A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014  
R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**19. Appeal No. 113-2014**  
**Civic Address: 30 Kenderdine Road**  
**Legal Description: Parcel 121044091**  
**Roll No. 475731950**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

See file for facts for the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**20. Appeal No. 114-2014**  
**Civic Address: 315 Herold Road**  
**Legal Description: Parcel 163522391**  
**Roll No. 535809050**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The market value is too high in comparison to comparable grocery stores.

See file for facts for each of the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014



B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**21. Appeal No. 115-2014  
Civic Address: 906 Broadway Avenue  
Legal Description: Parcels 120136946, 120158838, 120158849, 120158850  
Roll No. 515009900**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

Ground 2:  
The market value is too high in comparison to comparable grocery stores.

See file for facts for each of the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
- A.4 – Written Submission “On Appeal between Westfair Properties Limited and the City of Saskatoon”, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is ADJUSTED and the filing fee returned.

**22. Appeal No. 116-2014**  
**Civic Address: 2901 8<sup>th</sup> Street East**  
**Legal Description: Parcels 120209745, 131934674, 145342560**  
**Roll No. 515428400**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Grounds under review by Secretary.

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

Ground 2:  
The market value is too high in comparison to comparable grocery stores.

See file for facts for each of the above.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee returned.

**23. Appeal No. 117-2014  
Civic Address: 2921 8<sup>th</sup> Street East  
Legal Description: 120207451, 131605028  
Roll No. 515428290**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1:

The Cap Rate is too low and in error.

See file for facts for the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014

A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014

A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**24. Appeal No. 119-2014**  
**Civic Address: 1550 8<sup>th</sup> Street East**  
**Legal Description: Parcel 120823961**  
**Roll No. 525300200**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

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

See file for facts for the above.

Exhibits

A.1 - Notice of Appeal, received February 7, 2014  
A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014  
A.3 – Written Submission, received April 22, 2014

B.1 – Letter to Altus Group, re grounds, dated February 20, 2014

R.1 - Assessment Report – Retail Response, received May 2, 2014  
R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 26, 2014, the Appeal is sustained and the filing fee retained.

**25. Appeal No. 86-2014**  
**Civic Address: 3310 8<sup>th</sup> Street East**  
**Legal Description: Parcels 135950519, 164646221**  
**Roll No. 525515890**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1: The cap rate is too low and in error.  
Ground 2: The net operating income is excessive.  
See file for supporting grounds for each.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
- C(A)1 – Confidential Document – Written Submission “On Appeal between Moguard REIT et al and The City of Saskatoon”, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 20, 2014
  
- R.1 - Assessment Report – Retail Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014. Exhibit C(A)1 was deemed to be confidential, and an Order of Confidentiality was signed. Mr. Marvin Dutton, a Board of Revision Panel member, declared that he had an interest in Morguard REIT. Both the Appellant and the Respondent had no issue with Mr. Dutton's presence on the Panel.

Conclusion

For reasons stated in the Record of Decision dated June 25, 2014, the Appeal is sustained and the filing fee retained.

**26. Appeal No. 85-2014  
Civic Address: 136 Primrose Drive  
Legal Description: Parcel 119063910  
Roll No. 445225000**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1: The cap rate is too low and in error.

See file for supporting grounds.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 21, 2014
  
- R.1 - Assessment Report – Shopping Centre Response, received May 2, 2014

R.2 – Property Assessment Report – 2014 General Law and Legislation Brief,  
received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014. Mr. Marvin Dutton, a Board of Revision Panel member, declared that he had an interest in Morguard REIT. Both the Appellant and the Respondent had no issue with Mr. Dutton's presence on the Panel.

Conclusion

For reasons stated in the Record of Decision dated June 25, 2014, the Appeal is sustained and the filing fee retained.

**27. Appeal No. 84-2014**  
**Civic Address: 300 Confederation Drive**  
**Legal Description: Parcels 118195577, 118215479, 118215536**  
**Roll No. 494505990**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1: The cap rate is too low and in error.

Ground 2: Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

Ground 3: The assessor has breached Section 227(1) of the Cities Act.

See file for supporting grounds for each.



Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 21, 2014
  
- R.1 - Assessment Report – Shopping Centre Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014. Mr. Marvin Dutton, a Board of Revision Panel member, declared that he had an interest in Morguard REIT. Both the Appellant and the Respondent had no issue with Mr. Dutton's presence on the Panel.

Conclusion

For reasons stated in the Record of Decision dated , the Appeal is ADJUSTED and the filing fee returned.

**28. Appeal No. 87-2014  
Civic Address: 201 1<sup>st</sup> Avenue South  
Legal Description: Parcels 119854143, 135771790, 136252177, 136252199  
Roll No. 505060300**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1: The cap rate is too low and in error.

See file for supporting grounds.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 21, 2014
  
- R.1 - Assessment Report – Shopping Centre Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014.

Conclusion

For reasons stated in the Record of Decision dated June 25, 2014, the Appeal is sustained and the filing fee retained.

**29. Appeal No. 88-2014  
Civic Address: 2325 Preston Avenue  
Legal Description: Parcel 121031930  
Roll No. 535402500**

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Appearing for the Appellant

Garry Coleman, Altus Group  
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)

Grounds and Issues

Ground 1: The cap rate is too low and in error.

See file for supporting grounds.

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Letter to Secretary, BOR re clarification of ground, received March 13, 2014
- A.3 – Written Submission, received April 22, 2014
  
- B.1 – Letter to Altus Group, re grounds, dated February 21, 2014
  
- R.1 - Assessment Report – Shopping Centre Response, received May 2, 2014
- R.2 – Property Assessment Report – 2014 General Law and Legislation Brief, received May 2, 2014

Supplementary Notations

All participants were reminded that they had affirmed to tell the truth at the beginning of the hearings; Monday, May 12, 2014. Mr. Marvin Dutton, a Board of Revision Panel member, declared that he had an interest in Morguard REIT. Both the Appellant and the Respondent had no issue with Mr. Dutton's presence on the Panel.

Conclusion

For reasons stated in the Record of Decision dated June 25, 2014, the Appeal is sustained and the filing fee retained.

The hearings concluded at 12:23 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on May 13, 2014.

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Kathryn O'Brien, Panel Clerk  
Board of Revision