

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: Wednesday, April 30, 2014
Location: Council Chambers
Session: 9:00 A.M.

PRESENT: Adrian Deschamps, Panel Chair
Dave Gabruch, Board Member
Asit Sarkar, Board Member
Kathryn O'Brien, 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. 35-2014**
Civic Address: 2410 Millar Avenue
Legal Description: Parcel(s) 136119405
Roll No. 445109910

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, City of Saskatoon

Grounds and Issues

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

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
A.2 - Written Submission from Altus Group, (for use in 35, 36, 39, and 40-2014 only),
received April 8, 2014
- R.1 - Assessment Report, Warehouse & Automotive Response (for use in 35, 36, 39 and
40-2014 only), received April 22, 2014
R.2 - 2014 General Law and Legislation Brief, (for use in 35, 36, 39, and 40-2014 only),
received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014, heard earlier in the week, be applied to this hearing.

Conclusion

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

2. **Appeal No. 36-2014**
****Civic Address: 2112 Millar Avenue****
****Legal Description: Parcel 118997960****
****Roll No. 455104730****

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, City of Saskatoon

Grounds and Issues

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

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
- A.2 – Written Submission from Altus Group, (for use in 35, 36, 39, and 40-2014 only), received April 8, 2014

- R.1 - Assessment Report, Warehouse & Automotive Response (from Appeal 35-2014 for use in 36, 39 and 40-2014 only), received April 22, 2014
- R.2 – 2014 General Law and Legislation Brief, (from Appeal 35-2014 for use in 36, 39, and 40-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014, heard earlier in the week, and Appeal 35-2014, held earlier in the day, be applied to this hearing.

Conclusion

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

- 3. Appeal No. 39-2014**
Civic Address: 3422 Millar Avenue
Legal Description: Parcel 118984450
Roll No. 425211100
-

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, City of Saskatoon

Grounds and Issues

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

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
A.2 – Written Submission from Altus Group, (for use in 35, 36, 39, and 40-2014 only),
received April 8, 2014
- R.1 - Assessment Report, Warehouse & Automotive Response (from Appeal 35-2014 for
use in 36, 39 and 40-2014 only), received April 22, 2014
R.2 – 2014 General Law and Legislation Brief, (from Appeal 35-2014 for use in 36, 39,
and 40-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014, heard earlier in the week, and Appeal 35-2014, held earlier in the day, be applied to this hearing.

Conclusion

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

4. Appeal No. 40-2014
Civic Address: 3423 Millar Avenue
Legal Description: Lots 4,5, Block 792, Plan No. 75S10686
Roll No. 454917290

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, City of Saskatoon

Grounds and Issues

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

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
- A.2 - Written Submission from Altus Group, (for use in 37, 38, and 42-2014 only), received April 8, 2014

- R.1 - Assessment Report, Warehouse & Automotive Response (from Appeal 37, for use in 37, 38, and 42-2014 only), received April 22, 2014
- R.2 - 2014 General Law and Legislation Brief, (from Appeal 37, for use in 37, 38 and 42-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014, heard earlier in the week, and Appeal 35-2014, held earlier in the day, be applied to this hearing.

Conclusion

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

5. Appeal No. 37-2014
Civic Address: 619 48th Street
Legal Description: Lot 14, Block 464, Plan 79S22381
Roll No. 445016900

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, City of Saskatoon

Grounds and Issues

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

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
- A.2 - Written Submission from Altus Group, (for use in 37, 38, and 42-2014 only), received April 8, 2014

- R.1 - Assessment Report, Warehouse & Automotive Response (for use in 37, 38, and 42-2014 only), received April 22, 2014
- R.2 - 2014 General Law and Legislation Brief, (for use in 37, 38 and 42-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014, heard earlier in the week, and Appeal 35-2014, held earlier in the day, be applied to this hearing.

Conclusion

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

6. **Appeal No. 38-2014**
****Civic Address: 418 50th Street****
****Legal Description: Parcel 118984618****
****Roll No. 445030600****

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, 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 from Altus Group, received February 7, 2014
A.2 - Written Submission from Altus Group, (for use in 37, 38, and 42-2014 only), received April 8, 2014
- R.1 - Assessment Report, Warehouse & Automotive Response (from Appeal 37, for use in 37, 38, and 42-2014 only), received April 22, 2014
R.2 – 2014 General Law and Legislation Brief, (from Appeal 37, for use in 37, 38 and 42-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014 heard earlier in the week be applied to this hearing.

Conclusion

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

7. **Appeal No. 42-2014**
****Civic Address: 825 48th Street****
****Legal Description: Parcel 118989826****
****Roll No. 445104440****

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, 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 from Altus Group, received February 7, 2014
- A.2 – Written Submission from Altus Group, (for use in 37, 38, and 42-2014 only), received April 8, 2014

- R.1 - Assessment Report, Warehouse & Automotive Response (from Appeal 37, for use in 37, 38, and 42-2014 only), received April 22, 2014
- R.2 – 2014 General Law and Legislation Brief, (from Appeal 37, for use in 37, 38 and 42-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014 heard earlier in the week be applied to this hearing.

Conclusion

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

8. Appeal No. 41-2014
Civic Address: 2551 Dudley Street
Legal Description: Lot 6, Block 187, Plan No. 80S31337
Roll No. 524620600

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Jiv Braich, City of Saskatoon
Kevin Tooley, 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 from Altus Group, received February 7, 2014
A.2 – Written Submission from Altus Group, received April 8, 2014

R.1 - Assessment Report, Warehouse & Automotive Response, received April 22, 2014
R.2 – 2014 General Law and Legislation Brief, received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Jiv Braich and Mr. Kevin Tooley of the City of Saskatoon were affirmed at the commencement of hearings on April 30, 2014.

All parties agreed that testimony from Appeal 29-2014 heard earlier in the week be applied to this hearing.

Conclusion

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

In accordance with Section 210(1) (a) of *The Cities Act* the Panel confirms the assessment. The appeal is dismissed.

The filing fee is retained.

9. Appeal No. 18-2014
Civic Address: 2001 Avenue B North
Legal Description: Parcel 118927840
Roll No. 464929100

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Kevin Tooley, City of Saskatoon

Grounds and Issues

The assessment valuation is in excess and should be lower to reflect market value. I make this appeal on the following grounds (nature of alleged error):

1. The assessor erred in the calculation of the capitalization rate used to determine the property assessment.
2. The subject has been placed into the incorrect accommodation group/stratification.
3. The current model does not accurately reflect the amount that the property would be expected to realize on the open market.

See file for supporting facts.

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
A.2 – Written Submission from Altus Group, received April 8, 2014

R.1 - Assessment Report, Hotel and Motel Response, received April 22, 2014
R.2 – 2014 General Law and Legislation Brief, received April 22, 2014

C(R)1 – Confidential Document titled Addenda 1, received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Kevin Tooley of the City of Saskatoon was affirmed at the commencement of hearings on April 30, 2014.

The Appellant advised that his grounds were no different than a successful appeal filed on the property in 2013. The Assessor spoke only to new information contained in his submission and answered subsequent questions.

A Confidentiality Agreement pertaining to Exhibit C(R)1 was signed by the Chair of the Panel.

Conclusion

For reasons given in the Record of Decision dated June 25, 2014, the assessment was SUSTAINED.

10. Appeal No. 45-2014
Civic Address: 2325 1st Avenue North
Legal Description: Parcel 118986991
Roll No. 455005700

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Chad Nunweiler, 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 from Altus Group, received February 7, 2014
- A.2 – Written Submission from Altus Group, (for use in 45-2014, 43-2014 and 49-2014 only), received April 8, 2014
- R.1 - Assessment Report, Warehouse & Automotive Response, (for use in 45, 43, and 49-2014 only), received April 22, 2014
- R.2 – 2014 General Law and Legislation Brief, (for use in 45, 43, and 49-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Chad Nunweiler of the City of Saskatoon affirmed to tell the truth at the commencement of this hearing.

No further testimony was given by either party as this property was appealed in 2013. (Protective.)

Conclusion

For reasons stated in the Record of Decision, dated June 25, 2014, the assessment is ADJUSTED.

11. Appeal No. 43-2014
Civic Address: 510 45th A Street East
Legal Description: Lots 17-21, Block 389, Plan No. 59S07059
Roll No. 455003530

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Chad Nunweiler, 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 from Altus Group, received February 7, 2014
- A.2 – Written Submission from Altus Group, (for use in 45-2014, 43-2014 and 49-2014 only), received April 8, 2014

- R.1 - Assessment Report, Warehouse & Automotive Response, (from Appeal 45-2014 for use in 45, 43, and 49-2014 only), received April 22, 2014
- R.2 – 2014 General Law and Legislation Brief, (from Appeal 45-2014 for use in 45, 43, and 49-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Chad Nunweiler of the City of Saskatoon affirmed to tell the truth at the commencement Appeal 18-2014 heard earlier in the day.

Both parties agreed to carry over all evidence and argument from Appeal 45-2014 to this appeal.

Conclusion

For reasons stated in the Record of Decision, dated June 25, 2014, the appeals is ADJUSTED.

12) Appeal No. 49-2014
Civic Address: 813 51st Street East
Legal Description: Parcel 120894622
Roll No. 445108160

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Chad Nunweiler, 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 from Altus Group, received February 7, 2014
- A.2 – Written Submission from Altus Group, (for use in 45-2014, 43-2014 and 49-2014 only), received April 8, 2014
- R.1 - Assessment Report, Warehouse & Automotive Response, (from Appeal 45-2014 for use in 45, 43, and 49-2014 only), received April 22, 2014
- R.2 – 2014 General Law and Legislation Brief, (from Appeal 45-2014 for use in 45, 43, and 49-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Chad Nunweiler of the City of Saskatoon affirmed to tell the truth at the commencement Appeal 18-2014 heard earlier in the day.

Both parties agreed to carry over all evidence and argument from Appeal 45-2014 to this appeal.

Conclusion

For reasons stated in the Record of Decision dated June 25, 2014, the assessment is ADJUSTED.

- 13. Appeal No. 44-2014**
Civic Address: 525 43rd Street East
Legal Description: Lots 17-21, Block 389, Plan No. 59S07059
Roll No. 455003530
-

Appearing for the Appellant

Garry Coleman, Altus Group
Jesse Faith, Altus Group

Appearing for the Respondent

Travis Horne, City of Saskatoon (Advocate)
Chad Nunweiler, City of Saskatoon
Amy Huang, City of Saskatoon
Darcy Huisman, City of Saskatoon

Grounds and Issues

The assessment valuation is in excess and should be lower to reflect market value. I make this appeal on the following grounds (nature of alleged error):

1. The assessor erred in the calculation of the capitalization rate used to determine the property assessment.
2. The current stratification for warehouses that are less than 34,150 square feet and have a site coverage of greater than 0.47% is in error.

See file for supporting facts.

Exhibits

- A.1 - Notice of Appeal from Altus Group, received February 7, 2014
- A.2 – Written Submission from Altus Group, (for use in 44, 46, 47, and 48-2014 only), received April 8, 2014

- R.1 - Assessment Report, Warehouse & Automotive Response (for use in 44, 46, and 47-2014 only), received April 22, 2014
- R.2 – 2014 General Law and Legislation Brief, (for use in 44, 46, and 47-2014 only), received April 22, 2014

Supplementary Notations

The Appellants, Messrs. Coleman and Faith, had affirmed to tell the truth at the commencement of the hearings beginning on Monday, April 28, 2014. Mr. Chad Nunweiler and Ms. Amy Huang of the City of Saskatoon had affirmed to tell the truth earlier in the week. Ms. Darcy Huisman affirmed to tell the truth at the beginning of this hearing.

Both parties agreed to carry over all evidence and argument from Appeal 45-2014 to this appeal.

The hearing of this appeal extended to the next day; Thursday, May 1, 2014.

The hearings concluded at 12:40 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on April 30, 2014.

Kathryn O'Brien, Panel Clerk
Board of Revision