

Appendix C

**CITY OF REGINA
BOARD OF REVISION**

Between:

**Various Property Owners
Multi-Family Group B**

APPELLANT

- and -

**THE ASSESSOR OF
THE CITY OF REGINA**

RESPONDENT

WRITTEN SUBMISSION ON BEHALF OF THE CITY OF REGINA

**OFFICE OF THE CITY ASSESSOR
2476 Victoria Avenue
Regina, Saskatchewan
S4P 3C8**

[93] As demonstrated above, the “t stat” continually decrease as the suite count decreased showing that the lower the suite count the less reliable the data is. As well, the variables were continually excluded from the model as not being significant.

[94] Since receiving the Appellant’s submission, the Assessor followed through with more testing relating to suite count. The first was to run a Mann Whitney test (this is a test that determines if two groups of properties are statistically significantly different) which assumes the two variables being tested are not statistically significantly different. The test was on the EFGIM (EFFGIM) comparing sales of properties with 4 suites to sales of properties with more than 4 suites.

Hypothesis Test Summary

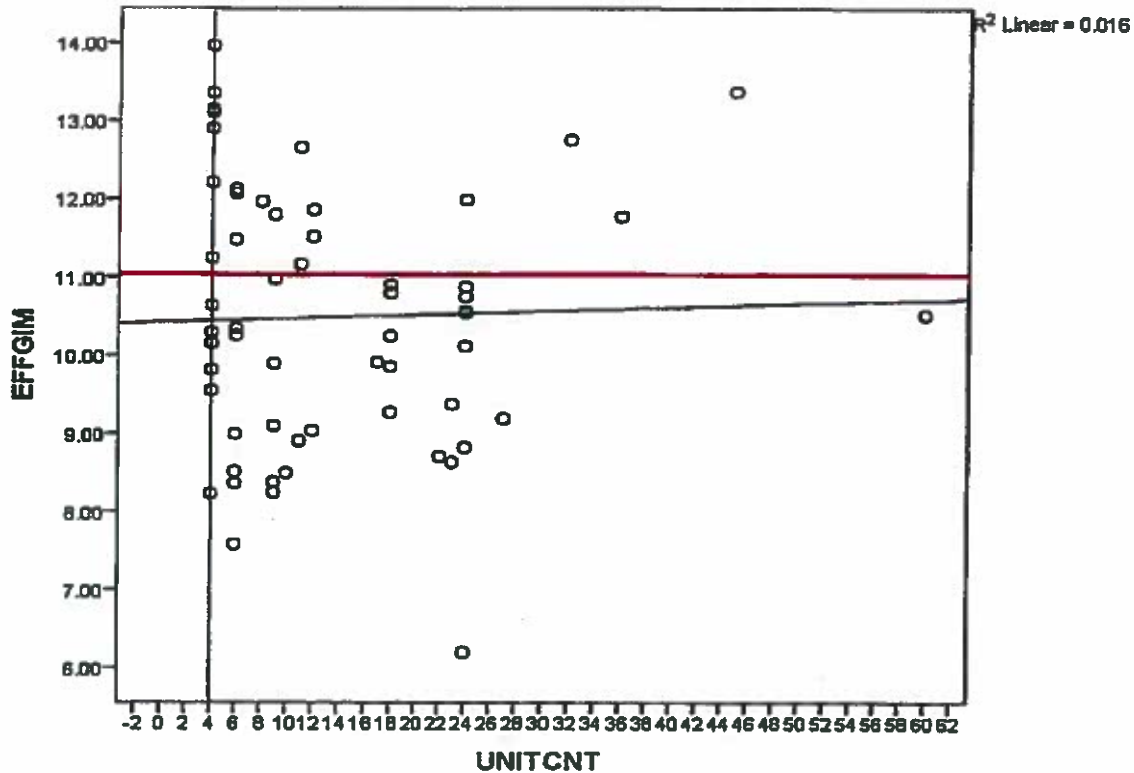
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of EFFGIM is the same across categories of Unit_LE4.	Independent-Samples Mann-Whitney U Test	.083	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The medians of EFFGIM are the same across categories of Unit_LE4.	Independent-Samples Median Test	.761	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.



[95] The above demonstrates that the EGIM's between the two groups are not different and as such, no stratification based on that variable is warranted. If anything, based on the scatter plot, this would suggest the opposite of what the Appellant is suggesting. The scatter plot shows a lower EGIM for the 4 suite apartments and high EGIM for the larger properties.

[96] A further analysis was completed on the Assessment to Sales Ratio (ASR) after the Assessor's current model was applied (An ASR is comparing the proposed assessment to the adjusted sale price. The target level is 1.00). The objective of this analysis was to see if the ASR of one group of properties is statistically significantly different than the ASR of another group of properties. Again, this analysis was completed comparing sales of 4 suite apartments to sales of apartments with more than 4 suites.

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RATIO3 is the same across categories of Unit_LE4.	Independent-Samples Mann-Whitney U Test	.189	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

