NSAAT Nova Scotia Assessment Appeal Tribunal

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February 25, 2026

AKBAR UMBER ALI
SYED AKBAR ALI
[redacted]

Dear Sir/Madam:

RE: **DECISIONS OF THE NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL**
ASSESSMENT ACCOUNT NUMBER: [redacted] JUR: 54 YEAR: 2025
PROPERTY LOCATION: [redacted]

Enclosed please find the decision(s) from the Nova Scotia Assessment Appeal Tribunal (NSAAT) hearing. This decision affects only the assessment year that was appealed.

If you are not satisfied with the decision, you have the right to file an appeal to the Nova Scotia Utility and Review Board (NSUARB). If you chose to file an appeal, the Notice of Appeal must be received by the Board **within 30 days** of the date the NSAAT decision was mailed; this date is stamped by the NSAAT Recorder in the box at the bottom of your decision, which reads "*NSAAT Decision Mailed on: February 26, 2026*". Further information about the Board and a copy of the appeal form can be found at nsuarb.novascotia.ca or call 1-855-442-4448.

If you have questions regarding this letter, please contact us.

Yours truly,

Olivia Bezanson
Nova Scotia Assessment Appeal Tribunal

Enclosure(s)

3193 7727 8509 5389

Signature Delivery Number

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BETWEEN:	AKBAR UMBER ALI SYED AKBAR ALI	APPELLANT(S)
	- and -	
	The Director of Assessment	RESPONDENTS
	- and -	
	HALIFAX REGIONAL MUNICIPALITY (HRM)	

INFORMATION PRE-HEARING

Year(s) of Appeal: 2025 Docket Number: 011326A Assessment No.: [redacted]
Value Under Appeal (per s. 68 Amendment or Notice of Confirmation or Filed Roll Change): $ 782,100
CAP Eligible: No Property Location: [redacted]

DECISION

Nova Scotia Assessment Appeal Tribunal Court Member: .... MR HUGH A. R. SIMPSON
Representative for Appellant: .... AKBAR UMBER ALI SYED AKBAR ALI
Representative for Respondent, Director of Assessment: .... Sean Fewer
HALIFAX REGIONAL MUNICIPALITY (HRM): ....
Place of Hearing: .... 1-866-729-8089 ID 682 870 027#
Date of Hearing: .... Jan 13, 2026

DECISION SUMMARY TO BE COMPLETED BY NSAAT MEMBER:

NSAAT Appeal Allowed: yes **X OR** NSAAT Appeal Dismissed: yes ☐ (value confirmed at $ $782,100)
If Appeal Allowed, Amended Value: **$690,000** .... ; **OR**
If Appeal Allowed, other change pursuant to s. 74 Assessment Act (ie: classification): ....
If NSAAT Special Hearing (ie.: late appeals or Non-Compliant) Appeal Allowed: yes ☐ **OR** Denied: yes ☐

ADMINISTRATION SUMMARY TO BE COMPLETED BY NSAAT MEMBER:

- X Appeared in court or by teleconference
- ☐ Did not appear in court or by teleconference
- X Written submission or documentary material provided
- ☐ Adjournment granted

RECORDER
FEB 2 2 2026
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TO BE COMPLETED BY NSAAT RECORDER:

Change in CAP (Taxable Assessed) Value Resulting from Appeal: ____________________

Nova Scotia Assessment Appeal Tribunal
Assessment Account Number [redacted]

NSAAT TRIBUNAL DECISION: ALLOWED: AMENDED VALUE: $690,000

The subject appeal [redacted] proceeded by teleconference, with the agreement of the parties. The Appellants Mr. Ali Akbar and his wife Umber attended the Teleconference hearing and provided verbal and written grounds of appeal. Mr. Akbar submitted that the Assessor's comparable sales were all in the 2022-2023 time period and that sale prices were high at that time and now have gone down. He referred to comparable properties that are identical and built by the same builder or builders. All of these properties have an assessment in the amount of $630,000. In his opinion the subject property should be valued at $630,000 in a similar manner as property values have fallen since 2022-2023 in the area.

Assessor Mr. Sean Fewer represented the Director of Assessment reviewed the assessment and presented a written valuation report. The subject property had a living area of 2,268 square feet with a basement area of 596 square feet built in 2024 and purchased in November 2024 for $687,000. The Assessor offered three comparables to support the assessed value $782,100.

Comparable one at Civic 8 Higgins Avenue sold January 2023 for $737,015 with the time adjusted price of $819,340 with a living area of 2052 square feet basement area 400 square feet built 2022.
Comparable sale two at Civic 238 Higgins Avenue built 2023 sold June 2023 for $750,000 with a time adjusted price of $772,275. The living area of this property is 2052 square feet with a basement area of 400 square feet. The third comparable was located at Civic 46 Grosse Street sold January 2023 for $742,500 with a time adjusted price of $825,437 with a living area of a 1984 square feet and a basement area of 400 square feet. these comparables were offered by the Assessor to support the assessed value of the subject property.

After some discussion between the Assessor and the Appellants, the Assessor noted that there was a "softening of the market" in the subject area. The Assessor then recommended an amendment in the subject assessment to reflect that sales in the Granite Terrace area "had softened". Therefore, he recommended a reduction of the subject property to $690,000.

In assessment appeals the burden of proving the subject property assessment is flawed is that of the Appellant. The Tribunal finds that the Appellant did not provide market sales of similar properties to establish that the subject assessment was incorrect. Comparing assessment does not establish market value under the Assessment Act. The Assessment Act Section 42 states that all properties in Nova Scotia must be assessed at market value. The N.S. Director of Assessment v. Doucette decision by the Nova Scotia Court of Appeal is instructive where it states: "To demonstrate error by the Assessor, an Appellant must establish that the property was assessed at more than its actual cash value. "The Tribunal's jurisdiction is defined by the Assessment Act of Nova Scotia and the valuation of properties is what it's cash value or market value. Nonetheless the Assessor considered that the market had "softened in the area" and recommended an amended assessment of $690,000 which the Appellants in the opinion of the Tribunal appeared to agree. Therefore, this appeal is allowed and the amended assessed value for 2025 set at $690,000.

DATED AT Tupper Lake , NOVA SCOTIA, THIS 28 DAY OF January, 2026

RECORDER
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NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL MEMBER
HUGH A. R. SIMPSON

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TO BE COMPLETED BY NSAAT RECORDER: FEB 2 6 2026

NSAAT Decision Mailed on: ____________________