NSAAT Nova Scotia Assessment Appeal Tribunal

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February 24, 2026

MILOSEK DENNIS
MORRIS-MILOSEK PATRICIA
[redacted]

Dear Sir/Madam:

RE: **DECISIONS OF THE NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL**
ASSESSMENT ACCOUNT NUMBER: [redacted] JUR: 64 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 25, 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 6886 8382

Signature Delivery Number

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BETWEEN:	**MILOSEK DENNIS MORRIS-MILOSEK PATRICIA**	**APPELLANT(S)**
	- and -	
	The Director of Assessment	**RESPONDENTS**
	- and -	
	MUNICIPALITY OF THE COUNTY OF INVERNESS	

INFORMATION PRE-HEARING

Year(s) of Appeal: 2025 Docket Number: 012726A Assessment No.: [redacted]
Value Under Appeal (per s. 68 Amendment or Notice of Confirmation or Filed Roll Change): $ 24,000
CAP Eligible: No Property Location: [redacted]

DECISION

Nova Scotia Assessment Appeal Tribunal Court Member: .... MR HUGH A. R. SIMPSON
Representative for Appellant:..MILOSEK DENNIS MORRIS-MILOSEK PATRICIA
Representative for Respondent, Director of Assessment: .... Charlene MacPhail
MUNICIPALITY OF THE COUNTY OF INVERNESS:..
Place of Hearing:..1-866-729-8089 ID 855-915-574#
Date of Hearing:..Jan 27, 2026

DECISION SUMMARY TO BE COMPLETED BY NSAAT MEMBER:

NSAAT Appeal Allowed: yes ☐ **OR** NSAAT Appeal Dismissed: yes **X** (value confirmed at $ $24,000)
If Appeal Allowed, Amended Value: $.............................. ; **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: ______________________

NSAAT DECISION: **DISMISSED: X** **CONFIRMED VALUE: $24,000**

Appellants Dennis Milosek and Patricia Milosek attended the appeal agreed to by parties by teleconference and presented written and verbal grounds of appeal of the subject property.

The subject property is incorrectly located. the Appellants PIN number is marked incorrectly. Secondly the property should be classified as resource classification farmland and grazing land. There is no ocean view as it is blocked by trees, it has no access to the subject property. In the Appellants submission, they are not satisfied with the amended assessment of $24,000. The property has no hydro or power, no water, no sidewalks, no residence, no garbage or snow removal. The Appellants purchased the property from neighbours. In conclusion Mr. Milosek stated the assessment should be $1,000.

Assessor Ms. Charlene MacPhail Assessor represented the Director of Assessment reviewed the assessment and presented a written valuation report. The Assessor informed the Appellants that if the subject property is incorrectly registered the Appellants would have to go to the land Registry to make certain that the registration is correct. It is the responsibility of the Appellants to take this action to ensure the registration is correct. The base state of assessment is January 1, 2024 and the state date is December 1 ,2024 with an assessment of $24,000. The Appellants purchased the subject property from neighbours August 8th 2024. This purchase is not an arms length sale which is not an open market sale under the Assessment Act.

A description of the subject property is it is a vacant lot of 1.7176 Acres. The initial assessment of $55,000 was reduced to $24,000 to recognize the ocean view is obstructed by trees. Classification of the subject property was adjusted from residential taxable to resource taxable. The assessment of neighbouring parcels is not an indication of market value.

In support of the assessed value of the subject the Assessor offered three comparable property sales. A comparable one at Hunters Road Glengarry sold August 5, 2022 for $30,000 with a parcel size of 3.2 acres and located on a gravel road. Comparable two at Hunters Road, Glengarry sold August 16,2022 for $50,000 with a smaller parcel size of 1.11 acres located on a gravel road. The third comparable at 1146 Hunters Road, West Mabou sold January 18th 2023 for 63,250 with a partial size of 1.71 Acres and located on a gravel road and was vacant at the time of sale. In the Assessor's opinion these three sales support the subject assessed value and requested the Tribunal to confirm the assessed value.

The Tribunal is appointed under the Assessment Act Section 42 which requires that all property is assessed at its market value. Comparing other assessments is not a valid method in challenging assessed value. In her report the Assessor has answered all of the arguments of the Appellants. In addition, the Assessor previously reviewed and reduced the subject assessment from $55,000 to $24,000. Classification was changed to resource taxable. In their testimony the Appellants contended that they purchased the subject property for $14,000 from neighbours. This purchase is not considered an open market sale under the Assessment Act. The Appellants did not offer market sales to disprove the assessment value of the property. In the Tribunal's estimation the property according to the evidence is under valued in assessment. Accordingly, the Tribunal finds the reduction calculated previously by the Assessor is abundant and confirms this value of the property as $24,000 for 2025.

. DATED AT Tupper Lake, NOVA SCOTIA, THIS 11 DAY OF February, 2026

RECORDER
FEB 2 2 2026
RECEIVED

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

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TO BE COMPLETED BY NSAAT RECORDER:

NSAAT Decision Mailed on: FEB 2 5 2026