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## RECORD OF DECISION

### CITY OF PRINCE ALBERT – BOARD OF REVISION

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**Appeal No.:** 2022-03  
**Roll No.:** 260-016-570  
**Hearing Date:** May 18, 2022 at 10:30 a.m.  
**Location:** 2<sup>nd</sup> Floor, Main Boardroom, City Hall  
1084 Central Avenue, Prince Albert, SK

**Appellant** Ashley Quayle  
Marilyn Quayle

**Respondent** City of Prince Albert

**Board of Revision** Jackie Packet, Chair  
Ralph Boychuk, Member  
Dan Christakos, Member

Stacey Slater, Acting Secretary

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#### Representation

**Appellant** Ashley Quayle

**Respondent** Mitchell J. Holash, Q.C. (Legal Representation)  
Vanessa Vaughan (City Assessor)  
Heather Greier (Observer, Assessment Department)  
Thomas McIntosh (Observer, Assessment Department)

#### Property Appealed

**Civic Address** 38 Glass Drive  
Prince Albert, Saskatchewan

**Legal Description** Lot 18, Block 129, Plan No. 102094354, Extension 0

**Assessed Value** \$149,800

**Tax Class** Residential-Vacant (80% of value)

**Taxable Assessment** \$119,800

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## Role of the Board of Revision

[1] The Board of Revision (Board) is an appeal board that rules on the assessment valuations for both land and buildings that are under appeal. The basic principle to be applied by the Board in all cases is set out in *The Cities Act*, which states the dominant and controlling factor in the assessment of property is equity. The Board's priority is to ensure that all parties to an appeal receive a fair hearing and that the rules of natural justice come into play.

[2] The Board may also hear appeals pertaining to the tax classification of property or the tax status of property (exempt or taxable). This does not mean the Board can hear issues relating to the taxes owed on property.

[3] Upon hearing an appeal the Board is empowered to:

- (a) confirm the assessment; or,
- (b) change the assessment and direct a revision of the assessment roll by:
  - a. increasing or decreasing the assessment;
  - b. changing the liability to taxation or the classification of the subject; or,
  - c. changing both the assessment and the liability to taxation and the classification of the subject.

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## Legislation

[4] Property assessments in Saskatchewan are governed by *The Cities Act*, *The Cities Act Regulations* and/or by board order of the Saskatchewan Assessment Management Agency (SAMA).

[5] The dominant and controlling factor in assessment is equity. (*The Cities Act*, 165(3))

[6] Equity is achieved by applying the market valuation standard. (*The Cities Act*, 165(5))

[7] The market valuation standard is achieved when the assessed value of property:

- (a) is prepared using mass appraisal;
- (b) is an estimate of the market value of the estate in fee simple in the property;
- (c) reflects typical market conditions for similar properties; and,
- (d) meets quality assurance standards established by order of the agency.

(*The Cities Act*, 163(f.1))

[8] Mass appraisal means preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing. (*The Cities Act*, 163(f.3))

## **Preliminary Matters**

[9] With respect to the Board's internal process, this hearing will be recorded for use of the Board only in rendering its decision.

[10] Mitchell Holash, City Solicitor, advised that he is present as agent/advisor to City Assessor and not here in relation to litigation issues regarding the subject property.

[11] The Respondent requested a typographical correction to be noted from their submission on Page 13, Paragraph 28, Line 4, which should read "assessment for the years 2021 to 2024", and not 2021 to 2014.

## **Exhibits**

[12] The following material was filed with the Secretary of the Board of Revision:

- a) Exhibit A-1 – Notice of Appeal received January 28, 2022
- b) Exhibit A-2 – Appellant's 20 day written submission received April 26, 2022
- c) Exhibit B-1 – Acknowledgement Letter dated February 9, 2022
- d) Exhibit B-2 – Notice of Hearing Letter dated April 7, 2022
- e) Exhibit R-1 – Respondent's 10 day written submission received May 6, 2022

## **Appeal**

[13] Pursuant to *The Cities Act*, section 197(1), an appeal has been filed against the property valuation of the subject property. The subject property is a 12,540 square foot residential vacant lot located in the Adanac Point neighbourhood.

[14] The Appellant's ground states:

Land is inhabitable due to shifting of property towards the river. Four or five other properties directly west are also shifting.

## **Appellant**

[15] In the Appellant's written submission and testimony to the Board, the Appellant states:

- Irregular-shaped lot was purchased in 2013 from Grand Trunk Development Ltd with intention of building on it. 2018 a large crack or fault line started to develop; this line runs through the centre of the lot making the lot inconducive to any form of construction.



- Sask Energy contracted an J.D. Mollard Engineering firm to assess slumping issues with the subject property and neighbouring properties. Mollard's recommendation to Sask Energy was to not service any new homes along Glass Drive. They also indicated that they would continue to monitor the "fault" line. Segment of report was provided.
- Clifton Associates of Regina have been involved in assessing the slumping issues in the neighbourhood. The subject property was of particular interest to them as there is no construction on it and the slump/ fault is readily seen. Pictures of area were provided.
- 2020 Sask Power wanted us to sign as easement allowing them, along with Shaw Cable and SaskTel, to change locations of their lines in the attempt to alleviate issues because of land movement. Grand Trunk would not agree to the movement of the lines.
- The City has slumping issues in other areas as well so this should not be new to them. C.T.V. news story concerning slumping of Rotary Trail was provided.
- Land assessments should be based on possible usage and the subject property because of the slumping has one use, green space.

### **Assessor**

[16] In the Assessor's written submission and testimony to the Board, the Assessor states:

- The City values vacant land properties by the Cost Approach. In the valuation years (2015-2018) there were 86 vacant land residential sales; from these sales five different neighbourhood land rates were determined.
- Eight vacant residential land sales were used in the Subject property neighbourhood, Adanac Point/Lakeview determining a base land rate of \$18.99 per square foot.
- From the eight vacant residential land sales, a standard size parcel of 5,791 square feet and a land size multiplier of 160% was determined. Any vacant parcel of land over the size of 5,791 square feet will have a reduced base rate per square foot applied.
- The land movement/slumping is started in summer of 2019 and the base date for this valuation period is January 1, 2019. All eight sales (Gurney Crescent and Glass Drive) happened between 2015 and 2018.

- No market data is available to show that the slumping has influenced assessment values and no market evidence to determine the Property uninhabitable.
- Presentation of possible causes of shifting, proximity to river, amount of fill, are not backed with factual evidence. Pictures do not provide evidence of a cause for slumping, or the amount of land impacted.
- Both letters from Engineers, Mollard and Clifton, provide recommendations and opinions, but do not contain factual evidence. Factual evidence would be required to support a reduction in the assessment valuation.
- The C.T.V. article cited deals with slumping on the Rotary Trail near the riverbank on west side of the City. This is nowhere near the subject property neighbourhood which is on the east side of the City, away from the river bank.

### **Questions, Comments, and Rebuttals**

[17] The City inquired if the Appellant had reports with factual evidence supporting claim of vacant lots being useable for builds. The Response was that information, as far as he knew, was given to the City; perhaps to Mr Toye, who was the City Manager at the time.

[18] The Board questioned work done on neighbouring lots, to which the Appellant indicated that several new piles were put under neighbour garages in the hopes of slowing or halting slumping. His lot has not been built on because the evidence is there that it will not sustain a build.

### **Board Analysis**

[19] After careful deliberation and reviewing *The Cities Act* and other referenced material, the Board considered:

- The City followed *The Cities Act* in determining concerning vacant residential land sales and five of the sales were in this neighbourhood.
- There is no market data available which indicated that sales in the valuation period were affected by the land movement issue.
- Engineer letters do contain opinions and recommendations without factual evidence to support their rational.
- The news article presented concerns a slumping issue that is across the city from the subject property.

[20] The Board reviewed the evidence submitted and found insufficient evidence to support a change in the assessed property value.

[21] The Appellant has not proven an error by the assessors in fact, in law or in application of established guidelines.

**Decision**

[22] The Board dismisses the appeal on all grounds.

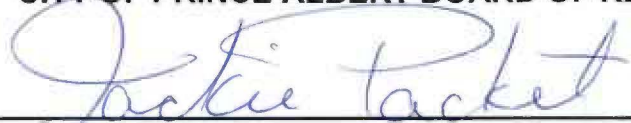
[23] The total assessed value will remain at \$149,800.

[24] The taxable assessment will remain at \$119,800.

[25] The filing fee shall be retained.

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 29 DAY OF JUNE, 2022.

**CITY OF PRINCE ALBERT BOARD OF REVISION**



Jackie Packet, Chair

I concur:



Ralph Boychuk, Member

I concur:



Dan Christakos, Member