
RECORD OF DECISION

CITY OF PRINCE ALBERT – BOARD OF REVISION

Appeal No.: 2022-27
Roll No.: 300-001-975.0014
Hearing Date: May 4, 2022 at 10:30 a.m.
Location: 2nd Floor Main Boardroom, City Hall
1084 Central Avenue, Prince Albert, SK

Appellant Brad Toporowski

Respondent City of Prince Albert

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

Terri Mercier, Secretary

Representation

Appellant Brad Toporowski

Respondent Vanessa Vaughan (City Assessor)
Darcy Lees (Observer, Assessment Department)
Heather Greier (Observer, Assessment Department)
Thomas McIntosh (Observer, Assessment Department)

Property Appealed

Civic Address 200 – 19 Guy Drive
Prince Albert, Saskatchewan

Legal Description Unit 14, Condo Plan No. 102202827, Extension 0

Assessed Value \$258,900

Tax Class Condominium-Improved (80% of value)

Taxable Assessment \$207,100

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.

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] The Appellant requested that appeal 2022-26 be considered a lead appeal and all evidence and testimony from both parties for this appeal be carried forward and applied to appeal 2022-27. The Respondent agreed.

[11] The Board ruled appeal 2022-26 to be the lead appeal and all evidence and testimony from the Agent and Respondent will be carried forward and applied to appeal 2022-27.

[12] In light of there being a lead appeal, the Board will render a decision on the lead appeal (2022-26) and apply that decision to appeal 2022-27.

[13] Additionally, the Respondent requested that all the evidence and testimony from the Appellant and Respondent in appeal 2022-25 in relation to the MRA details be carried forward as evidence and testimony in appeal 2022-26 and 2022-27.

[14] The Respondent requested that the request for a confidentiality order from appeal 2022-25 for Appendix P and Q of their submission remain confidential and carried forward to this hearing. Agreed upon by the Appellant and the Board. The Board ordered Appendix P & Q as confidential in accordance with Section 202 of *The Cities Act*.

Exhibits

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

- a) Exhibit A-1 – Notice of Appeal received February 14, 2022
- b) Exhibit A-2 – Email dated March 11, 2022
- c) Exhibit B-1 – Acknowledgement and Amendment Letter dated February 25, 2022
- d) Exhibit B-2 – Notice of Hearing Letter dated March 25, 2022
- e) Exhibit R-1 – Respondent's 10 day written submission received April 22, 2022

Appeal

[16] Pursuant to *The Cities Act*, section 197(1), an appeal has been filed against the property valuation of the subject property. The property is a one story 1076 square feet apartment condominium located in Crescent Acres of Prince Albert.

[17] The Appellant's ground states:

Based on the assessor's valuation of 76 Coombe Drive, 200 and 320 – 19 Guy Drive compared to and based on other comparable homes and condos. As well the square footage on 76 Coombe Drive is off by 192 square footage as the main level is open to above by this amount.

Appellant

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

- comparables used in Appendix P on Lakeview Drive (West Hill) have a higher fit a finish compared to Guy Drive units.

Assessor

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

- condo model has different variables as outlined in Appendix B.
- both Guy Drive Units are "standard" quality factor adjustment.
- West Hill properties have a downward neighbourhood adjustment and also a different adjustment for the condo style.
- Guy Drive condos have their own condo style factor for that complex and have 31 compatible sales from that complex resulting in an ASR of 0.99.
- both units in appeal were purchased within the timeline by the Appellant and used to develop the Guy Drive model.
- Comparables have an upward style adjustment factor plus a lump sum adjustment for the parkade. and a downward adjustment factor for West Hill location.
- Appendix Q provides actual comparison.
- Different factors for floor levels impact assessment.
- Assessor discovered an error of populated sales data on their spread sheet. They couldn't confirm the accuracy of information.

Board Analysis

[20] Following the adjournment of the hearing, the Board requested an undertaking from the Respondent regarding re-evaluating the Condominium Sales spreadsheet on Pages 26 to 31 of the City's submission. The Board believes that there may be an error in the calculation of the following columns: Adjusted Sale Price, Assessed Value and ASR

[21] The updated Condominium Sales list was provided to the Board and Appellant on May 11, 2022 by email from the Assessment Department.

[22] After careful deliberation and reviewing *The Cities Act* and other referenced material including the revised Condominium Sales spread sheet the Board considered:

- the evidence of supporting material from both the appellant and the assessor.
- the 1627 property sales in the revaluation years (2015, 2016, 2017, 2018) 264 were condominiums, providing the City with a reliable mass appraisal model for condominiums in the City.
- the City applied adjustment factors to the subject property when considering location, style, square footage and story level.

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

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

Decision

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

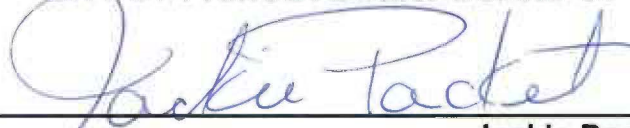
[26] The total assessed value will remain at \$258,900.

[27] The taxable assessment will remain at \$207,100.

[28] 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