
RECORD OF DECISION

CITY OF PRINCE ALBERT – BOARD OF REVISION

Appeal No.: 2022-25
Roll No.: 242-010-360
Hearing Date: May 4, 2022 at 9:00 a.m.
Location: 2nd Floor Main Boardroom, City Hall
1084 Central Avenue, Prince Albert, SK

Appellant Brad T. Toporowski
Shelley Toporowski

Respondent City of Prince Albert

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

Terri Mercier, Secretary
Stacey Slater, Observer, City Clerk's Office

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 76 Coombe Drive
Prince Albert, Saskatchewan

Legal Description Lot 10, Block 209, Plan No. 101983619, Extension 0

Assessed Value \$595,400

Tax Class Residential-Improved (80% of value)

Taxable Assessment \$476,300

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 Respondent requested that Appendix P, which is a listing of comparable properties and Q, which is a listing of Sales Comparables & Listings Excerpts of their submission remain confidential 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*.

[11] The Appellant requested an application to submit late materials, being 3 photo documents for 103 Coombe Drive, 42 Glen Howard Way and 56 Coombe Drive.

[12] The Respondent objected to the submission of the photo for 56 Coombe Drive as it was not one of the properties addressed in the Appellant's submission and was not utilized by the City in their submission.

[13] The Board agreed to a 15 minute recess to allow the Respondent to obtain the factual property information for 56 Coombe Drive.

[14] Following the recess, the Respondent provided the Board members, Appellant and Secretary a copy of the MRA Details regarding the property at 56 Coombe Drive.

[15] The Board, Respondent and Appellant did not have any objections to the new information from either party being submitted into the record of the appeal.

Exhibits

[16] 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

[17] Pursuant to *The Cities Act*, section 197(1), an appeal has been filed against the property valuation of the subject property. This property is 3433 square foot 2 storey home located in the Crescent Acres district of Prince Albert.

[18] 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

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

- comparables of Coombs residence along with Guy Drive properties were of equal construction and quality.
- provided a list of other City-wide comparable properties.
- An issue was raised about grade level design verses basement as it pertains to assessment values.
- Questioned the determination of the quality factor adjustment and its apparent inconsistency to the comparables especially when no one had inspected his home.

Assessor

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

- the properties assessment was determined by using the Sales Comparison approach to value.
- 1627 residential sales from the years 2015-2018 were used in the analysis.
- The improved sale time adjustment analysis indicated an overall decrease of 10.23% from April 2015 to December 2018.
- A Multiple Regression Model was developed resulting in a Multiple Regression Analysis (MRA).
- Appendix B provides the statistical results of the MRA.

- used the SAMA 2019 Cost Guide to value properties and confirmed 76 Coombs meets all the characteristics of a 2-storey residential dwelling.
- Appeal inspection conducted on April 1, 2022, confirmed the residential variables used to determine the assessment was correctly applied. Those values are explained in Appendix B.
- a review of property comparables provided by Appellant were deemed not directly comparable as they differed in construction types, different quality classifications and are in different depreciation groups. Detailed evidence of those differences was provided.
- 5 sales comparable under Appendix Q were provided in the development of the residential model and applied to the property.

Board Analysis

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

- the number of sales used for comparison purposes.
- the use of the SAMA cost guide to determine construction type
- the evidence of supporting material from both the appellant and the assessor.

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

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

Decision

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

[25] The total assessed value will remain at \$595,400.

[26] The taxable assessment will remain at \$476,300.

[27] 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