
RECORD OF DECISION

CITY OF PRINCE ALBERT – BOARD OF REVISION

Appeal No.: 2022-01
Roll No.: 020-020-305
Hearing Date: May 3, 2022, at 9:00 a.m.
Location: 2nd Floor, Main Boardroom, City Hall
1084 Central Avenue, Prince Albert, SK

Appellant Brian Vickers

Respondent City of Prince Albert

Board of Revision Jackie Packet, Chair
Cherise Arnesen, Member
Dan Christakos, Member

Terri Mercier, Secretary

Representation

Appellant Brian Vickers
Linda Franc-Vickers

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

Property Appealed

Civic Address 2062 Valleyview Drive
Prince Albert, Saskatchewan

Legal Description Lot 3, Extension 0, Block 2, Plan 87PA24796

Assessed Value \$742,000

Tax Class Residential-Improved (80% of value)

Taxable Assessment \$593,600

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 the Appellant's 20-day submission not be considered as it was not received by the Respondent until April 21, 2022. The Respondent's 10-day submission deadline was April 22, 2022.

[11] The Appellant explained that he brought his submission to the City on March 28, 2022, and through speaking to staff member in the City Clerk's office was under the impression that serving his document to the City Clerk's Office was sufficient as serving to the City. He was not aware that he was required to serve the documents to the Assessor.

[12] Both parties agreed to accept a verbal submission relating to the Appellant's 20-day submission. The Board determined that intent to deliver the 20-day submission to both parties was attempted.

[13] The Respondent requested that the information outlined in Appendix Q of their submission be declared confidential, as it pertains to the Sales Comparison information of other properties. There were no objections by the Appellant, therefore, the Board orders Appendix Q be declared confidential information in relation to this appeal in accordance with Section 201 of *The Cities Act*.

[14] The Respondent also requested that Appendix Q – Page 98 be replaced with a new data sheet as there were calculation errors in the document at the time of submission.

Exhibits

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

- a) Exhibit A-1 – Notice of Appeal received January 18, 2022
- b) Exhibit A-2 – Appellant response to correct Notice of Appeal providing an additional \$30 appeal fee
- c) Exhibit A-3 – Appellant's 20 day written submission received March 30, 2022, which is an appraisal report.
- d) Exhibit B-1 – Acknowledgement Letter dated January 26, 2022
- e) Exhibit B-2 – Request for additional \$30 appeal fee dated February 28, 2022
- f) Exhibit B-2 – Notice of Hearing Letter dated March 25, 2022
- g) 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 1,908 square foot single-family dwelling on 5.29 acres.

[17] The Appellant's ground states:

The change of assessment of enclosed Pool from non-living to living space. The assessment for the last 25 years has been non-living. I would request that the assessment go back to what it was for the last 25 years.

Appellant

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

- The assessment change for pool area from a non-living space to a living space is not correct.
- For the last 25 years it was assessed as a non-living spaced, therefore should be the same going forward.
- A third-party appraisal showing an estimated value of the property was provided. After a comparison of three "comparable" properties, a figure of \$650,000 for a possible sales price was quoted.
- Buyers interested in properties with pools are few as pools are considered detriments to owners.
- Emphasized that mass appraisal does not work for unique properties.

Assessor

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

- The assessment of property, prior to the 2021 revaluation, was incorrect.
- The swimming pool enclosure was previously assessed at the garage rate. The swimming pool area was designed to be a part of the main dwelling.

- The Respondent provided pictures and a sketch of property showing the integration of swimming pool enclosure with the residential structure.
- The Respondent provided material showing five country residential sales from January 1st, 2015, to December 31st, 2018, for the Property comparison.
- Comparison sales provided by the Appellant are outside the revaluation time of 2015-2018.
- The Respondent provided evidence that the property assessment:
 - was prepared using mass appraisal.
 - is an estimate of the market value of the estate in fee simple.
 - reflects the typical market conditions for similar properties
 - meets quality assurance standards established by order of agency.

Questions, Comments and Rebuttals

[20] The Board inquired as to why the pool enclosure would ever be assessed with a garage rate and discovered this was done at the time of built to help assist the property owners attaining a mortgage. The pool enclosure was built directly onto the house to save costs – one shared wall instead of two exterior walls.

[21] The Assessor agreed that properties with pools are few, but use of all sales are required when developing models of sales for various neighborhoods and building types. Having five country residential sales is sufficient to develop a model as the minimum is two.

Board Analysis

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

- Did the appellant provide evidence of an error(s) by the City in regards to 2021 assessment?
- The pool is designed to be part of the main living area.
- Despite being improperly assessed in previous cycles does not mean it should remain as such. The City has an obligation to correct errors.

[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 \$742,000.

[27] The taxable assessment will remain at \$593,600.

[28] The filing fee shall be retained.

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 8TH DAY OF JUNE, 2022.

CITY OF PRINCE ALBERT BOARD OF REVISION



Jackie Packet, Chair

I concur:



Cherise Arnesen, Member

I concur:



Dan Christakos, Member