
RECORD OF DECISION

CITY OF PRINCE ALBERT – BOARD OF REVISION

Appeal No.: 2022-02
Roll No.: 020-020-130
Hearing Date: May 3, 2022 at 10:30 a.m.
Location: 2nd Floor, Main Boardroom, City Hall
1084 Central Avenue, Prince Albert, SK

Appellant James Ray Littlechilds
Janet Littlechilds

Respondent City of Prince Albert

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

Terri Mercier, Secretary

Representation

Appellant Ray Littlechilds

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

Property Appealed

Civic Address 2000 Evergreen Road
Prince Albert, Saskatchewan

Legal Description Lot 5, Block 3, Plan 87PA13734

Assessed Value \$779,300

Tax Class Residential-Improved (80% of value)

Taxable Assessment \$623,400

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 advised that the Notice of Appeal addressed taxes and that the appeal should reflect assessment and not taxation as identified at Page 12 of the respondent's submission.

[11] The respondent requested that Appendix O, which is property sales comparisons information be declared as confidential in accordance with Section 202 of *The Cities Act*.

[12] The appellant objected to the request by the respondent that Appendix O be confidential.

[13] The Board determined that the information is deemed confidential and ordered that the information outlined in Appendix O be declared confidential in accordance with Section 202 of *The Cities Act*.

Exhibits

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

- a) Exhibit A-1 – Notice of Appeal received January 19, 2022
- b) Exhibit A-2 – Email dated January 31, 2022, from the Appellant clarifying the Notice of Appeal
- c) Exhibit B-1 – Acknowledgement & amendment Letter dated January 26, 2022
- d) Exhibit B-2 – Email dated January 31, 2022, confirming Appellant's verbal perfection of the Notice of Appeal
- e) Exhibit B-3 – Notice of Hearing Letter dated March 25, 2022
- f) Exhibit R-1 – Respondent's 10 day written submission received April 22, 2022

Appeal

[15] 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 two-story single-family dwelling on 5.57 acres.

[16] The Appellant's ground states:

That the increase in our taxes seem excessive, out of proportion and unfair. An increase of 35%.

You have our garage as being 2,233, however, there is only 1 attached garage and that is 1020 square feet. We have a free-standing garage that is 1170 square feet.

Rate of assessment – The value of our house should have depreciated with age. We now have to put money into it. We are not riverfront. We don't know of any other homes that sold in this area that we can compare to.

Appellant

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

- The garage was incorrectly assessed. There is one attached garage and one free-standing garage.
- The assessment rate of depreciation on the home is incorrect. Our home has gotten older, needs renovations and has not appreciated in value indicated by the assessment value.
- The assessment process is unfair and needs to be changed. We are not riverfront and yet our assessment seems to be more in line to houses that are riverfront.
- The City assessors are not doing their job properly. There are no other homes like ours that sold in our neighbourhood. Comparability is not possible.
- Statements were made regarding taxes and the city.

Assessor

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

- The Property is a non-regulated property. The property use code is 1110 - single family dwelling.
- The Assessor provided additional information on property including the neighbourhood adjustment applied to property. Downward trend was applied.
- The valuation model used to determine its value was the Sales Comparison Model. 1627 improved sales occurred in the valuation years and five country residential-acreage properties were used as the basis of the model. Some of the sales used in the model are riverfront, but they are included in this model as they do not have direct access to the riverfront on their property.

- In the City model includes four years of sales (2015, 2016 ,2017 and 2018).
- The City provided evidence to the fact that proper methods were used in the assessment.
- The City made errors in square footage on the House and Garage(s). The correction of errors leads to a decrease in the Base value and ultimately the taxable assessment. There are two garages, an attached of 1,056 square feet and a detached at 1,170 square feet. This changes the dwelling from 3,278 square feet to 3,329 square feet which results in an assessment decrease of \$31,700.

Board Analysis

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

- The city did use proper methods and procedures in assessment of Property.
- No evidence was provided by Appellant for a wrongful classification.
- There was an error in square footage of the subject property.

[20] The Board reviewed the evidence submitted and found sufficient evidence to support a change in the square footage of the property.

Decision

[21] The Board grants the appeal on incorrect square footage of the garage.

[22] The Board orders the Assessor to lower the assessed value by \$31,700.

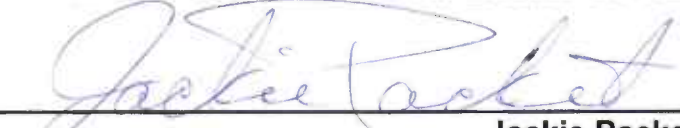
[23] The total assessed value will change to change to \$747,600.

[24] The taxable assessment will change to \$598,100.

[25] The filing fee shall be refunded.

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