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# RECORD OF DECISION

## CITY OF PRINCE ALBERT – BOARD OF REVISION

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**Appeal No.:** 2022-28  
**Roll No.:** 241-014-420  
**Hearing Date:** May 4, 2022, at 1:00 p.m.  
**Location:** 2<sup>nd</sup> Floor Main Boardroom, City Hall  
1084 Central Avenue, Prince Albert, SK

**Appellant:** David C. Fischl  
Clara Fischl

**Respondent:** City of Prince Albert

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

Terri Mercier, Secretary  
Briane Vance (Observer, Tax Department)

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### Representation

**Appellant** David Fischl & Clara Fischl

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

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### Property Appealed

**Civic Address** 49 Guy Drive  
Prince Albert, Saskatchewan

**Legal Description** Lot 27, Block 162, Plan No. 101950264

**Assessed Value** \$572,000

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

**Taxable Assessment** \$457,600

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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] The respondent requested that the additional information submitted by the appellant on April 20, 2022, past the deadline date of April 13, 2022, not be considered at this hearing. However, if the Board agreed to allow the late submission, the respondent requested additional MRA details for 52 Guy Drive to be included in the evidence before the board.

[11] The Board agreed that the evidence could be heard.

[12] The Respondent requested that Appendix N, which is a listing of Sales Comparables & Listings Excerpts and Appendix R, Road Sale Listing of their submission remain confidential to this hearing. Agreed upon by the Appellant and the Board.

[13] The Board ordered Appendix N & R as 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 February 14, 2022
- b) Exhibit A-2 – Appellant's 20 day written submission received April 19, 2022
- c) Exhibit B-1 – Acknowledgement 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**

[15] 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 single-family residence in the Adanac Point neighbourhood.

[16] The Appellant's ground states:

Grade level home versus a two (2) storey home.

## **Appellant**

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

- Appellant made reasonable explanation of his late reporting having been in Arizona

and unable to review his mail within timeline.

- Appellant testified that the home structure was classified incorrectly as a 2 story and kept referring to the home as a grade-level, 2-story, construction.
- Acknowledged that City Assessors did calculate assessment correctly based on the 2-story model.
- Appellant referenced a comparison of neighbour that had similar square footage and age but is a bi-level.
- Frequently referenced tax rather than assessment value.

### **Assessor**

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

- Sales comparison approach used to determine assessment value.
- 1627 improved sales from the 4 years 2015-2018 used in the analysis.
- Improved sale time adjustment analysis decreased 10.23% from April 2015 to December 2018.
- Coefficient of Determination is 92.7%.
- referenced the use of 2019 SAMA Cost guide to determine construction type.
- spoke to the rate differential for split level construction depending upon above grade or below.
- Provided definition and pictures of what constitutes a basement for assessment purposes.
- Provided explanation of how market has sometimes classified construction type verse assessment classification to building code.
- Provided sales comparison from similar listing excerpts.
- Provided square footage information on neighbour's bi-level home referenced by appellant and explained the various factors attached to the levels of the home and how it impacts the assessment value.

### **Board Analysis**

[19] After careful deliberation and reviewing *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.

[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 \$572,000.

[24] The taxable assessment will remain at \$457,600.

[25] The filing fee shall be retained.

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 8<sup>TH</sup> DAY OF JUNE, 2022.

**CITY OF PRINCE ALBERT BOARD OF REVISION**



Jackie Packet, Chair

I concur:



Ralph Boychuk, Member

I concur:



Dan Christakos, Member