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## RECORD OF DECISION

### CITY OF PRINCE ALBERT – BOARD OF REVISION

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**Appeal No.:** 2022-29  
**Roll No.:** 260-016-500  
**Hearing Date:** May 18, 2022 at 4:00 p.m.  
**Location:** 2<sup>nd</sup> Floor, Main Boardroom, City Hall  
1084 Central Avenue, Prince Albert, SK

**Appellant** Chad Krasilowez  
Crystal Linfitt

**Respondent** City of Prince Albert

**Board of Revision** Jackie Packet, Chair  
Ralph Boychuk, Member  
Dan Christakos, Member  
  
Terri Mercier, Secretary

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#### Representation

**Appellant** Chad Krasilowez

**Respondent** Mitchell J. Holash, Q.C. (Legal Representation)  
Vanessa Vaughan (City Assessor)  
Heather Greier (Observer, Assessment Department)  
Thomas McIntosh (Observer, Assessment Department)

#### Property Appealed

**Civic Address** 24 Glass Drive  
Prince Albert, Saskatchewan

**Legal Description** Lot 11, Block 129, Plan No. 101957812

**Assessed Value** \$659,300

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

**Taxable Assessment** \$527,400

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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] Mitchell Holash, City Solicitor, advised that he is present as agent/advisor to City assessor and is monitoring correct proceedings.

[11] The Respondent requested a typographical correction to be noted from their submission on Page 14, Paragraph 31, Line 4, which should read "assessment for the years 2021 to 2024", and not 2021 to 2014.

## **Exhibits**

[12] 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 B-1 – Acknowledgement Letter dated February 25, 2022
- c) Exhibit B-2 – Notice of Hearing Letter dated April 7, 2022
- d) Exhibit R-1 – Respondent's 10 day written submission received May 6, 2022

## **Appeal**

[13] 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 2,516 square foot two-story single-family dwelling, located in the Adanac Point neighbourhood.

[14] The Appellant's ground states:

The ground is shifting to the east of my house.

## **Appellant**

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

- The value of his home has greatly lessened due to the well-known shifting of ground in the area.
- Assessments should take into consideration situations which greatly affect the value and/or marketability of a residence.

- No one will buy anything long Glass Drive as several residential properties and vacant lots have been affected by a major slumping issue.

### **Assessor**

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

- Mass appraisal principles and practices used to determine assessment value.
- 1627 improved sales from the 4 years 2015-2018 used in the analysis. Five sales from the Subject neighbourhood used to form residential sales model for that area.
- Improved sale time adjustment analysis decreased 10.23% from April 2015 to December 2018.
- Coefficient of Determination is 92.7%. Coefficient of Dispersion is 11.77%.
- Referenced the use of 2019 SAMA Cost guide to determine construction type.
- No market data has been provided to show that the Property has de-valued in value. Any market activity after January 1, 2019, will be reviewed and used in the 2025 revaluation.

### **Board Analysis**

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

- The City followed the *The Cities Act* guidelines for assessment. The fact that the City had enough sales in the Subject property neighbourhood to form a model for that neighbourhood further supports that the mass appraisal used is as close to accurate as possible.
- The Appellant has legitimate concerns about what is happening in this relatively new development area. However, all evidence presented is opinion rather than factual and comparables are based after the revaluation years.
- Verbal information regarding possible sale price of subject property is based on current sales, not on sales during the revaluation process of 2015-2018.

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

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

**Decision**

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

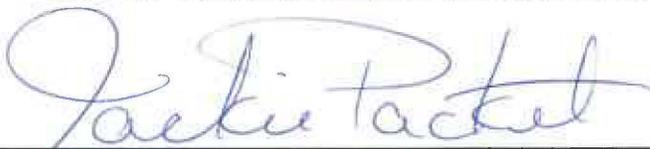
[21] The total assessed value will remain at \$659,300.

[22] The taxable assessment will remain at \$527,400.

[23] 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:

  
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Ralph Boychuk, Member

I concur:

  
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Dan Christakos, Member