

Appeal No.: 26937/2010  
682 ADAMS STREET REGINA SK  
10022428

**CITY OF REGINA  
BOARD OF REVISION**

Between:

**101050457 SASKATCHEWAN LTD.**

APPELLANT

- and -

**THE ASSESSOR OF  
THE CITY OF REGINA**

RESPONDENT

---

**WRITTEN SUBMISSION ON BEHALF OF THE CITY OF REGINA**

---

**OFFICE OF THE CITY ASSESSOR  
2476 Victoria Avenue  
Regina, Saskatchewan  
S4P 3C8**

### Issue #3 – Property Sales and Conditions in Subject Neighbourhood

[138] The Appellant charges that the Assessor has failed to properly consider all of the property sales and conditions in the subject neighbourhood. The Appellant lists four individual material facts, enumerated (a) through (d), in support of this ground. These will be discussed in order.

#### *Material Fact (a)*

[139] The Appellant charges that the Assessor failed to consider four lots on Adams Street that were purchased by the Auto Gallery. Contrary to the Appellant's allegation, the Assessor did account for and analyse these four bare land sales.

[140] These properties – formerly addressed as 605, 620, 636 and 652 Adams Street - are four

contiguous bare land sites located immediately adjacent to and north of the properties at 668 and 682 Adams Street owned by the Appellant. These sites were purchased in March 2003 (titles transferred June 2003) at a combined price of \$5,000 by the owner of the Auto Gallery property and amalgamated into the overall Auto Gallery site addressed at 609 Winnipeg Street. The vendor was Agrifoods International Co-operative Ltd.

[141] Three of these sites – 606, 620 and 636 Adams – contained numerous in-ground structures including concrete slabs and foundations, various piping and electrical conduits, making these sites undevelopable until these in-ground structures are removed. The costs of removing these structures are typically factored into any price paid by a purchaser due to this added expense involved in making a site ready for development. This factor alone accounts for the low purchase prices of these lots.

[142] Pursuant to the sale verification efforts of the Assessor, it was learned that Phase I site assessments were completed on these lots in 1999. The excerpts provided from this report indicated that the presence of “pads containing pipes with mounting flanges extending out of the concrete indicated the possibility of underground pipelines and other infrastructure (e.g., USTs)”; thus the potential existed for contamination to be present on three of the four sites - 606, 620 and 636 Adams. A Phase II site assessment was also completed in 1999 on two of the four sites - 636 and 652 Adams – noting that “petroleum hydrocarbon impacted soil exceeding SERM’s commercial/industrial criteria was encountered” on 636 Adams. The source of these petroleum hydrocarbons was unknown.

[143] No evidence of hydrocarbon impacted soil was detected on 652 Adams, this site located immediately north of and adjacent to the Appellant’s properties at 668 and 682 Adams.

[144] To the Assessor’s knowledge, a subsequent Phase III site assessment to determine the extent of any contamination and cost to cure has not been undertaken.

[145] The Assessor spoke with the vendor and learned that the vendor wanted to get rid of these lots because they were their only land holdings remaining in Regina. In the vendor’s words, they “blew them out” just to get rid of them. The vendor stated that these sites really couldn’t be developed as is because of the cement and pipes in them.

[146] In order to determine if adjustments are necessary for any given factor, the Assessor must

be able to isolate individual factors; if not, then adjustments cannot be calculated or supported. In the case of the three lots containing concrete slabs, foundations, piping and conduits, the presence of these items and their cost of removal likely were the sole reason for the low purchase prices of these lots. The admitted duress by the vendor in simply wanting to get rid of these lots also clouds the determination of any one factor being responsible for the low selling prices.

[147] In late 2008, the purchaser of these lots (Auto Gallery) began construction of a warehouse and showroom building on the southern portion of these lots. In early 2009, the Appellant's properties at 653 and 657 Adams Street were sold to Aquatica U.S.A. Inc. for \$1,000,000. In 2009, this new-constructed and building was sold for \$1,000,000. The Appellant's properties at 653 Adams Street were sold for a price of \$1,000,000.

[152] The Appellant's properties at 653 and 657 Adams Street were sold for a price of \$1,000,000. The Appellant's properties at 653 and 657 Adams Street were sold for a price of \$1,000,000. The Appellant's properties at 653 and 657 Adams Street were sold for a price of \$1,000,000.