

**ONTARIO
SUPERIOR COURT OF JUSTICE
(DIVISIONAL COURT)**

BEFORE) THE 27TH DAY
THE HONOURABLE JUSTICE)
RYAN BELL) OF FEBRUARY, 2023.

BETWEEN:



10198447 CANADA INC.

APPELLANT

and

**THE CORPORATION OF THE CITY OF OTTAWA and
MUNICIPAL PROPERTY ASSESSMENT CORPORATION**
RESPONDENTS

Electronically issued:
Délivré par voie électronique
Ottawa

ORDER

THIS APPEAL follows a decision of the Divisional Court granting leave to appeal to the Appellant of several decisions of the Ontario Assessment Review Board in relation to the property known municipally as 1509-1531 Merivale Road, in the city of Ottawa, Ontario:

1. Decisions dated April 24, 2020, for the 2018 and 2019 taxation years bearing decision numbers 2815327 and 2815328;
2. Decision dated August 21, 2020, identified with reinstatement number 20- 040
3. Decision dated January 21, 2022, under file number RD 20-064;
4. Decision dated April 14, 2022, under file number RD 20-064A.

Leave to Appeal was granted on December 2, 2022, on the question of whether the Assessment Review Board erred in disposing of the proceeding without a hearing in the absence of the consent of all statutory parties given section 4.1 of the *Statutory Powers Procedure Act*, RSO 1990, c S.22.

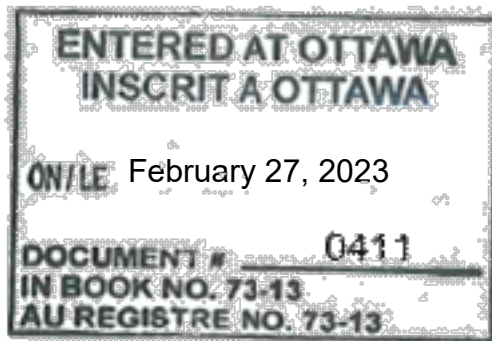
ON READING the Exhibit Book, the Appeal Book and the Factum of the Appellant, and the consent of the parties, filed, and being advised that no party affected by this Order is under a disability:

THIS COURT ORDERS that:

1. The following decisions of the Assessment Review Board be set aside:
 - a) Decisions dated April 24, 2020, for the 2018 and 2019 taxation years bearing decision numbers 2815327 and 2815328;
 - b) Decision dated August 21, 2020, identified with reinstatement number 20- 040;
 - c) Decision dated January 21, 2022, under file number RD 20-064; and
 - d) Decision dated April 14, 2022, under file number RD 20-064A.
2. Assessment roll number for the property located at 1509-1531 Merivale Road in the City of Ottawa be amended to provide an assessed value of the property of \$5,200,000 (with \$4,711,200 in the commercial property class and \$488,800 in the shopping centre property class) for the 2018 and 2019 taxation years;
3. Each party shall bear its own costs for the within appeal.

Ryan Bell J.

Justice Ryan Bell



10198447 CANADA INC.

v.

**THE CORPORATION OF THE CITY
OF OTTAWA et al**

Appellant

Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(DIVISIONAL COURT)

Proceedings commenced at OTTAWA

ORDER

**THE CORPORATION OF THE CITY
OF OTTAWA**

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