



Expedited Board Directions Form (Motions/Adjournments)

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Part 1: Appeal Information SOE#:

Property Roll Number: 1919-014-060-01450-0000

Property Address: 1475-1505 The Queensway

Appeal Number(s): 3244192, 3277497, 3296312, 3350358, 3424086 and 3442754

Requesting Party: Ikea Properties Limited

Proceeding Type: Summary General Legacy

Part 2: Directions Sought

Facts are disputed? Yes No

What are the issues?

Disclosure Amend the SOE* Issue Estoppel Adjournment Transfer Proceedings

Other:

What is your request (be specific):

The parties are requesting that the 3-day hearing currently scheduled to begin on August 30, 2021 be rescheduled to 3 days beginning on December 8, 2021.

*Please specify Schedule of Events Event(s) to be extended and new event(s) length time (in weeks).

Part 3: Parties' Position to the Request

Organization:	Participant Name
<input checked="" type="checkbox"/> MPAC:	Karey Lunau, CDG Lawyers
<input checked="" type="checkbox"/> Municipality:	Angus MacKay, City of Toronto
<input checked="" type="checkbox"/> Appellant:	Angus MacKay, City of Toronto
<input checked="" type="checkbox"/> Other:	Kathleen Poole, Nixon Poole Lackie LLP
for the Property Owner	

Consent	Oppose	No Position	No Response
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note: If any of the parties oppose the request, please indicate who and why in the Supporting Information Section.



Notes/Supporting Information:

Part 4: Summary of Facts:

In support of your request, please provide a brief summary of the relevant background information and state each party's position.

If you are requesting an adjournment, please specify the following: (1) the current Hearing Event No., Date and Time; (2) a list of all previous adjournments and the reason for each adjournment; (3) your proposed new Hearing Event Date; and (4) your reasons in support of the adjournment (please address the factors out in Rules 72 and 73).

If you are requesting an Amendment to the Schedule of Events, please specify the following: (1) the Commencement Date for the appeal(s); (2) for each event to be extended, specify the proposed extension in the number of weeks; and (3) reasons in support of the extension. Please note that requests submitted after the Commencement Date will only be granted in exceptional circumstances (Rule 40)

These appeals commenced on December 15, 2017. Under the original Schedule of Events (“**SOE**”), the hearing month was May 2021.

On October 22, 2020, the parties submitted an Expedited Board Direction Form (“**EBDF**”) requesting that the SOE be amended to extend the Board filing deadline from November 30, 2020 to February 28, 2021. The extension was requested because the parties had used a portion of the expert report preparation time to resolve the assessed person's newly filed 2020 tax year appeals. By resolving the new appeals, the parties were able to narrow the issues and ensure that all of the appeals proceeded on the original SOE dates.

On October 27, 2020, the Board approved the parties request to move the filing deadline, but did not alter the hearing month of May 2021. A copy of the Board's decision is attached as **Schedule A**.

On March 1, 2021, on behalf of the parties, MPAC asked the Board for a Settlement Conference date of April 15, 2021. The parties sought a Settlement Conference date shortly after their materials were filed with the Board to assist in moving the appeals forward. Leading up to the Settlement Conference, the parties resolved the issues of replacement cost new value and land value (rate per acre).

On April 15, 2021, the Settlement Conference took place. On April 19, 2021, the Board issued procedural order DM 169945 (the “**Order**”), a copy of which is attached as **Schedule B**. At the Settlement Conference, Member Griffiths advised that she was required to schedule the hearing within 12 weeks of the SOE hearing month. Accordingly, as the Order states, Member Griffiths scheduled the hearing for 3 days starting on August 30, 2021. However, as the parties advised Member Griffiths and the Order indicates, the parties are not available on those dates. The parties have proposed 3 days beginning on December 8, 2021 as dates available to all participating in the hearing.

The extension of the filing deadline to February 28, 2021 without moving the hearing date has led to an unnecessarily compressed SOE for final steps in these appeals, which is prejudicial to the parties. Typically, the hearing month is six months after the Board's filing deadline in an SOE. If the hearing month had been moved along with the filing deadline, a hearing in early December would be permitted



under the Board's current practices. In any event, unfortunately, the parties are not all available for a hearing prior to December 8, 2021.

The parties submit that there would be no prejudice to any of the parties, indicated by the fact that this request is on consent. While there will be a delay in the hearing of the appeals if this request is granted, concerns of prejudice to the parties by denying the requested relief are far more significant.

The parties are also filing an agreed upon Hearing Management Plan with the Board today.

The parties also request permission to file a "score card" with the Board in advance of the hearing, which will contain information describing the Subject Property.

Date submitted to the Board: April 22, 2021

Filed by:

Organization

Participant Name

MPAC:

Municipality:

Appellant:

Other: The Respondent, IKEA Properties Limited



Tribunals Ontario – Assessment Review Board

Expedited Board Directions Form (Motions/Adjournments)

Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5

Phone: (416) 212-6349 or 1-866-448-2248 Fax: (416) 314-3717 or 1-877-849-2066

Website: www.arb.gov.on.ca E-mail: arb.registrar@ontario.ca

FOR INTERNAL USE ONLY

Staff Information:

DV directions to Staff:

Approved

Denied

Set to Motion

Signature:

Ken Bednarek

Ken Bednarek, Associate Chair

Date & Time:



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Part 1: Appeal Information SOE#:

Property Roll Number: 1919-014-060-01450-0000
 Property Address: 1475-1505 The Queensway, Toronto (the "Subject Property")
 Appeal Number(s): 3244192, 3277497, 3296312, 3350358
 Requesting Party: The Respondent, IKEA Properties Limited ("IKEA")
 Proceeding Type: Summary General Legacy

Part 2: Directions Sought

Facts are disputed? Yes No

What are the issues?

Disclosure Amend the SOE* Issue Estoppel Adjournment Transfer Proceedings
 Other:

What is your request (be specific):

With the parties' consent, the Respondent requests that the November 30, 2020 Board filing date in the current Schedule of Events for the Subject Property, attached hereto as Schedule "A", be amended to February 28, 2021.

*Please specify Schedule of Events Event(s) to be extended and new event(s) length time (in weeks).

Part 3: Parties' Position to the Request

Organization: Participant Name

MPAC: Karey Lunau, CDG Lawyers
 Municipality: Angus MacKay, City of Toronto
 Appellant: Kathleen Poole, Nixon Poole Lackie LLP
 Other:

Notes/Supporting Information:

Consent	Oppose	No Position	No Response
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note: If any of the parties oppose the request, please indicate who and why in the Supporting Information Section.



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Part 4: Summary of Facts:

In support of your request, please provide a brief summary of the relevant background information and state each party's position.

If you are requesting an adjournment, please specify the following: (1) the current Hearing Event No., Date and Time; (2) a list of all previous adjournments and the reason for each adjournment; (3) your proposed new Hearing Event Date; and (4) your reasons in support of the adjournment (please address the factors out in Rules 83 and 84).

If you are requesting an Amendment to the Schedule of Events, please specify the following: (1) the Commencement Date for the appeal(s); (2) for each event to be extended, specify the proposed extension in the number of weeks; and (3) reasons in support of the extension. Please note that requests submitted after the Commencement Date will only be granted in exceptional circumstances (Rule 82)

The appeals for the Subject Property have a commencement date of December 15, 2017, and the Schedule of Events (“**SOE**”) for the appeals is attached as **Schedule “A”**. The City of Toronto is the appellant in the appeals no. 3244192, 3277497, 3296312, 3350358 (for taxation years 2017 to 2020) which are the subject matter of this request (the “**City’s Appeals**”).

IKEA Properties Limited (“**IKEA**”) is the appellant in a separate appeal no. 3416946 for taxation year 2020 (“**IKEA’s Appeal**”).

IKEA had originally commenced its own appeals with respect to the 2016 CVA for the Subject Property which were subsequently withdrawn. However, after MPAC changed the value of the Subject Property in 2020, IKEA commenced the appeal no. 3416946 on March 10, 2020 for taxation year 2020 on entirely separate grounds from those raised in the City’s appeals. IKEA’s Appeal was put on the same SOE as the City’s Appeals. Over the course of the summer of 2020, IKEA prepared and delivered a fulsome Statement of Issues on an expedited basis. As a result of those efforts, IKEA’s Appeal has been resolved.

However, in light of the resources that were spent resolving IKEA’s Appeal on an expedited basis (thus avoiding the necessity for a new SOE for that appeal), the parties seek an extension of the filing deadline in the City’s Appeals from November 30, 2020 to February 28, 2021. The parties submit that the changed assessment for taxation year 2020, and the efficient resolution of the resulting appeal commenced by IKEA, constitute exceptional circumstances and justify the relief sought. Since the commencement date, the parties to the City’s Appeals have diligently complied with the various deadlines set out in the SOE, and the requested extension of three months will not constitute a significant delay.



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Website: www.arb.gov.on.ca **E-mail:** arb.registrar@ontario.ca

Date submitted to the Board: October 22, 2020

Filed by:

Organization

Participant Name

MPAC:

Municipality:

Appellant:

Other:

The Respondent, IKEA Properties Limited



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FOR INTERNAL USE ONLY

Staff Information:

DV directions to Staff:

Approved

Denied

Set to Motion

The parties concentrated their work on resolving IKEA's appeal for 2020 over the City of Toronto's existing appeals for other taxation years. They now request an extension of time for the filing date for those latter appeals. They say that the extraordinary circumstances that would justify that extension of time pursuant to Rule 82 are the changed assessment for the 2020 taxation year and the efficient resolution of that 2020 appeal.

The request is on consent and the Board accepts their debatable submission that these are extraordinary circumstances. The parties are not, however, requesting an alteration of the hearing month of May, 2021 and the extension of three months requested, from November 30, 2020 to February 28, 2021, would still allow time for the Board to conduct a Settlement Conference in March, 2021 or April, 2021 prior to a hearing in May, 2021.

In these circumstances, the request to amend the filing date in the Schedule of Events from November 30, 2020 to February 28, 2021 is GRANTED.

Signature: **Jean-Paul Pilon** Digitally signed by Jean-Paul Pilon
Date: 2020.10.27 10:03:15 -04'00'

Date & Time: October 27, 2020

Schedule "A"

Schedule of Events

**1475-1505 The Queensway, Roll No. 1919-014-060-01450-0000
Appeal Nos. 3244192, 3277497, 3296312, 3350358, 3416946**

Event	Due Date
Commencement Date	December 15, 2017
MPAC provides initial disclosure to all other parties	January 12, 2018
All other parties must request an additional disclosure from MPAC	January 19, 2018
MPAC to advise other parties if it disputes a request for disclosure	January 26, 2018
Motion for Disclosure completed (if required); MPAC provides any additional disclosure	February 16, 2018
Each appellant provides its disclosure and Statement of Issues to all other parties	May 11, 2018
Each party who responds to the Appellant(s) to advise if an inspection or any additional disclosure is requested	June 1, 2018
Any objection regarding a request for an inspection or a request for additional disclosure is to be resolved by motion	July 6, 2018
Where an inspection or additional disclosure is required, these are to be completed	August 10, 2018
Each party who responds to the Appellant(s) is to provide its Statement of Response and any additional supporting disclosure	November 2, 2018

<p>Each appellant to provide its Statement of Reply and any additional disclosure to support its reply to all other parties</p>	<p>November 30, 2018</p>
<p>All parties are required to schedule and complete a mandatory settlement meeting to attempt to resolve the appeal among themselves. MPAC/Municipality must remit the appropriate documentation (i.e. Mandatory Meeting Form, MOS, Withdrawal)</p>	<p>February 22, 2019</p>
<p>Each Appellant must serve on all other parties any expert reports on which the Appellant intends to rely at the hearing, as well as any amendments to the Appellant's Sol to address any additional evidence or issues raised</p>	<p>June 14, 2019</p>
<p>Each Responding Party must serve on all other parties any expert reports on which the Responding Party intends to rely at the hearing, as well as any amendment to the Responding Party SoR to address any additional evidence or issues raised</p>	<p>September 21, 2020</p>
<p>Each Appellant must then serve any supplementary reports by its experts in reply to any expert reports served by a Responding Party</p>	<p>November 2, 2020</p>
<p>If the appeal is not resolved each party shall file all necessary documentation with the Board</p>	<p>November 30, 2020</p>
<p>Hearing Month</p>	<p>May-21</p>

Schedule "B"



Tribunals Ontario

Assessment
Review Board

Tribunaux décisionnels Ontario

Commission de révision de
l'évaluation foncière

ISSUE DATE: April 19, 2021

FILE NO.: DM 169945

Assessed Person(s): Ikea Properties Limited
Appellant(s): City of Toronto
Respondent(s): Municipal Property Assessment Corporation Region 09
Respondent(s): Ikea Properties Limited
Property Location(s): 1475 1505 The Queensway
Municipality(ies): City of Toronto
Roll Number(s): 1919-014-060-01450-0000
Appeal Number(s): 3244192, 3277497, 3296312, 3350358, 3424086 and 3442754
Taxation Year(s): 2017, 2018, 2019, 2020, and 2021
Hearing Event No.: 743167
Legislative Authority: Sections 33 and 40 of the *Assessment Act*, R.S.O. 1990, c. A.31

APPEARANCES:

Parties

Counsel

City of Toronto (Appellant) Angus MacKay

Municipal Property
Assessment Corporation Karey Lunau

Ikea Properties Limited Kathleen Poole

HEARD: April 15, 2021 by telephone conference call

ADJUDICATOR(S): Jennifer Griffith, Member

CASE MANAGEMENT REPORT AND ORDER

OVERVIEW

[1] On April 15, 2021, the Assessment Review Board (the “Board”) held a settlement conference pursuant to its *Rules of Practice and Procedure* (the “Rules”) and the Schedule of Events in this proceeding.

[2] This Case Management Report and Order summarizes the non-confidential discussions that took place on April 15, 2021 and sets out any orders made. Pursuant to s. 40(26) of the Act, the Appellant is deemed to have brought the same appeal in respect of the 2021 taxation year.

[3] This proceeding involves appeals relating to a property at 1475 1505 The Queensway (“Subject Property”) in the City of Toronto. The Subject Property is a retail property designed for a single-use Ikea store. It consists of a site area of approximately 15,880 acres of land and 252,596 square feet of building area.

CASE MANAGEMENT

Issues Resolved

[4] Parties reached agreement on the following:

- i. Reproduction Cost New (RCN) value for the store is \$45,066,964;
- ii. Reproduction Cost New less Depreciation (RCND) for the site improvements is \$133,212;
- iii. Land value is \$1,600,000 per acre.

Issues in Dispute

[5] The following issues remain in dispute:

1. Correct Current Value:
 - i. Depreciation / Life Table; and
 - ii. Equity.

Hearing Details

[6] **On consent, the hearing will take place on August 30, 2021, for 3 days or on such other date as advised by the Board, from 9:30 am to 4:00 pm.**

[7] The hearing will take place by video conference.

[8] **The parties are not available for the above dates set for the video hearing and will be filing an Expedited Board Direction form (“EBD”) with the Board within one week of today’s Settlement Conference for the Board’s consideration of the request. The parties have proposed December 8, 2021 for 3 days as dates available to all parties attending the hearing.**

[9] **The parties will also file a Hearing Plan with the Board for its consideration.**

[10] The Board will issue a Notice of Hearing for the date(s), location, format of the hearing. If the dates are not available, the parties are to advise the Board immediately providing mutually agreeable alternative dates in the hearing month assigned to the proceeding or sooner.

[11] No adjournments of the hearing will be granted before or during the hearing except in accordance with the Board’s Rules.

Witnesses

[12] The hearing shall be limited to the testimony of the witnesses listed in Attachment 1 to this Report and Order. Subject to the hearing adjudicator's discretion, the parties agreed to the timetable as set out in Attachment 1 to this Report and Order.

Municipality

[13] The municipality (City of Toronto) is the Appellant and did serve a Statement of Issues and actively participated at the settlement conference. The municipality remains a statutory party to the appeal(s) and shall be entitled to notice of all future events, service of all material, and shall be entitled to raise issues or present evidence at the hearing without leave of the Board. Cross-examination is permitted.

OTHER PROCEDURAL MATTERS

[14] If a party or their representative, if any, fails to attend the hearing, the Board may proceed in their absence and may make any decision deemed appropriate. If the Appellant does not appear at the hearing, the Board may dismiss the appeal(s) in their absence.

[15] If the parties resolve the issue(s) in dispute, the Appellant shall immediately advise the Board in writing.

[16] The above orders are subject to the hearing adjudicator's discretion.

"Jennifer Griffith"

JENNIFER GRIFFITH
MEMBER

Assessment Review Board

Website: www.tribunalsontario.ca/arb

Telephone: 416-212-6349 Toll Free: 1-866-448-2248

ATTACHMENT 1

WITNESS LIST AND SCHEDULE

PARTY	ORDER OF APPEARANCE	NAME OF WITNESS: *indicates that the witness will be appearing as an expert witness	EXAMINATION- IN-CHIEF	CROSS- EXAMINATION	RE- EXAMINATION
MPAC	1st	Michael Lambrech*	1 hour	1 hour	30 Minutes
City of Toronto (Appellant)	2nd	Frank Clayton*	1 hour	1 hour	30 minutes
City of Toronto (Appellant)	3rd	Ian Tilley*	1 hour	1 hour	30 minutes
Ikea Properties Limited	4th	Christopher Mason*	1 hour	1 hour	30 minutes
Ikea Properties Limited	5th	Peter Drennan*	1 hour	1 hour	30 minutes