



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

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Part 1: Appeal Information SOE#:

Property Roll Number: **3310-404-070-85300-0000**

Property Address: **125 Queensway E, Norfolk, ON**

Appeal Number(s): **2303352, 2304457, 2304458, 2033290, 2460255, 2460256, 2460257, 2460258, 2341529, 2689540, 2919314, 2958521, 3025342, 3089649, 3156632**

Requesting Party: Appellant – Loblaw

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):

1. Adjournment of the Legacy Appeals hearing scheduled for August 26, 2021.
2. Incorporation of the Legacy Appeals into the Schedule of Events (SOE) for the 2016 CVA appeals (No. 22675) (attached as Schedule "A").

*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

Municipality: Sue Boughner

Appellant: Stephen Longo & Alex Pletsch

Other:

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

Overview

The Subject Property's Legacy Appeals for the 2008 and 2012 CVA had a Settlement Conference call on April 8, 2021.

Due to the constraints on Member Laws with respect to scheduling, the latest date a hearing could be set down for was August 26, 2021 per the Board Order (DM 169742 - attached as Schedule "B"). The Appellant voiced concerns on the call due to the fact that its expert was already scheduled into a hearing on that date.

Expert Availability

The Appellant's expert, Charles Johnstone, who has authored the expert report on which the Appellant relies, is not available on August 26, 2021 as he is already participating in another hearing.

Legacy Appeal Scheduling

Due to the extension of the current assessment cycle until at least 2023, there is additional time and flexibility for the Board to schedule hearings and still comply with the Board's goal of resolving all appeals by the end of the current cycle.

In addition, many of the Legacy appeals for Loblaw properties have been settled before actual hearings, so this request would have the benefit of facilitating more settlement talks between parties.

Site Inspection

For the Subject Property, there was some disagreement on site area and the area ascribed to the storm retention pond and MPAC's expert advised that he required a physical inspection of the property. As the most recent stay-at-home order has made any such inspection impossible to accommodate, the combining of the Legacy appeals into the 2016 CVA Schedule of Events would also allow for a full inspection after the order is set to be lifted on May 20, 2021.



Tribunals Ontario – Assessment Review Board

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2016 CVA Appeal SOE

The 2016 CVA appeals have a September 7, 2021 filing date for all materials. The Appellant has already filed its materials covering the 2016 CVA so MPAC and the City understand the Appellant’s position. The combination of the Legacy into the 2016 CVA SOE will not prejudice any party and, as the issues between all cycles are identical, any Settlement Conference or potential hearing would address the issues common to each cycle together. As part of the combination of all appeals into a common SOE, the appeals would be scheduled to a further Settlement Conference sometime after the September 7, 2021 filing date.

Achieving the most efficient and least expensive result

This would have the added benefit of resolving all open appeals for the Subject Property in the most expeditious and least expensive way for all parties, as well as the ARB.

Summary of Request

The Appellant therefore requests that the Legacy Appeals that were the subject matter of the Settlement Conference be combined with the 2016 CVA appeals’ SOE and that the hearing scheduled for August 26, 2021 be adjourned.

Date submitted to the Board: April 22, 2021

Filed by:

Organization	Participant Name
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<input type="checkbox"/> MPAC:	
<input type="checkbox"/> Municipality:	
<input checked="" type="checkbox"/> Appellant:	Stephen Longo and Alex Pletsch
<input type="checkbox"/> Other:	

FOR INTERNAL USE ONLY

Staff Information:

DV directions to Staff:

Approved Denied Set to Motion

Signature:

Date & Time:



Tribunals Ontario – Environment and Land Division

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FOR INTERNAL USE ONLY

Staff Information:

DV directions to Staff:

Approved

Denied

Set to Motion

Signature:

Date & Time:

SCHEDULE "A" - SCHEDULE OF EVENTS

**Tribunals Ontario - Environment and
Land Division**

Assessment Review Board

655 Bay Street, Suite 1500
Toronto, Ontario M5G 1E5

Telephone: (416) 212-6349
Toll Free: 1-866-448-2248
Fax: (416) 314-3717
Toll Free Fax: 1-877-849-2066
Web Site: www.elto.gov.on.ca

**Tribunaux décisionnels Ontario – Division de
l’environnement et de l’aménagement du territoire**

Commission de révision
de l’évaluation foncière

655 rue Bay, Suite 1500
Toronto, Ontario M5G 1E5

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Sans Frais: 1-877-849-2066
Site Web: www.elto.gov.on.ca



**GENERAL PROCEEDINGS SCHEDULE OF EVENTS
AMENDED**

SOE No.: 22675

Appellant

LOBLAW PROPERTIES LIMITED
C/O LORRIE FRANKLAND
1 President'S Choice Circle
4th Floor South Tower
Toronto On, ON
L6Y 5S5
lorrie.frankland@loblaw.ca

Assessed

CP REIT ONTARIO PROPERTIES L
22 St Clair Ave E Suite 800
C/O Choice Properties Real Estate Investment Trust
Toronto, ON
M4T 2S5

Assessed

CP REIT ONTARIO PROPERTIES L
C/O Choice Properties Real
Estate Investment Trust 22 St Clair Ave E Suite 800
Toronto, ON
M4T 2S5

**GENERAL PROCEEDINGS SCHEDULE OF EVENTS
AMENDED**

SOE No.: 22675

Interested party

CDG LAWYERS
ATTN: KAREY A LUNAU
181 University Ave
Suite 1901
Toronto, ON
M5H 3M7
lunau@cdglaw.net

Interested party

WALKER LONGO & ASSOCIATES LLP
ATTN STEPHEN LONGO
90 Adelaide Street West
Suite 200
Toronto, ON
M5H 3V9
slongo@walkerwestlongo.ca

Mpac Representative

**GENERAL PROCEEDINGS SCHEDULE OF EVENTS
AMENDED**

SOE No.: 22675

Municipal Appeals Representative

Boughner

Sue

sue.boughner@norfolkcounty.ca

Representative

LOBLAWS PROPERTIES LIMITED

C/O HARMAN SINGH

1 President'S Choice Circle

4th Floor South Tower

Brampton, ON

L6Y 5S5

harman.singh3@loblaw.ca

**GENERAL PROCEEDINGS SCHEDULE OF EVENTS
AMENDED**

SOE No.: 22675

Dear Parties,

Please see attached schedule of events for the properties that parties provided to the Board. The commencement date is December 16, 2019. Parties are to comply by all dates in the Schedule of Events. A list of all roll numbers and appeals with this Schedule of Events is attached as a Schedule.

Event	Standard time period to complete event	Due Date
MPAC provides initial disclosure to all other parties.	4 weeks	January 13, 2020
All other parties must request any additional disclosure from MPAC.	1 week	January 20, 2020
MPAC to advise other parties if it disputes a request for disclosure.	1 week	January 27, 2020
Motion for Disclosure completed (if required); MPAC provides any additional required disclosure.	3 weeks	February 18, 2020
Each Appellant provides its disclosure and Statement of Issues to all other parties.	12 weeks	August 25, 2020
Each party who responds to the Appellant(s) to advise if an inspection or any additional disclosure is requested.	3 weeks	September 15, 2020
Any objection regarding a request for an inspection or a request for additional disclosure is to be resolved by motion.	5 weeks	October 20, 2020
Where an inspection or additional disclosure is required, these are to be completed.	5 weeks	November 24, 2020
Each party who responds to the Appellant(s) is to provide its Statement of Response and any additional supporting disclosure.	12 weeks	April 20, 2021

**GENERAL PROCEEDINGS SCHEDULE OF EVENTS
AMENDED**

SOE No.: 22675

<p>Each Appellant to provide its statement of reply and any additional disclosure to support of its reply to all other parties.</p>	<p>4 weeks</p>	<p>May 18, 2021</p>
<p>All parties are required to schedule and complete a mandatory settlement meeting to attempt to resolve the appeal among themselves.</p> <p>If the appeal is resolved, MPAC (or the Municipality, if MPAC is not a party to the appeal), must, on behalf of all parties, also:</p> <ul style="list-style-type: none"> i. advise the Board in writing that the appeal is being withdrawn or will be resolved through minutes of settlement; and ii. advise the Board if the parties request an extension of the due date specified in the Board's Rules for filing minutes of settlement with the Board. <p>If the appeal is not resolved, MPAC (or the Municipality, if MPAC is not a party to the appeal), on behalf of all parties, must also:</p> <ul style="list-style-type: none"> i. advise the Board in writing that the appeal has not been resolved, and ii. advise the Board whether any of the parties intend to obtain any additional expert reports before the Board schedules a settlement conference or mediation; 	<p>12 weeks</p>	<p>August 10, 2021</p>
<p><i>If the appeal is not resolved</i>, and none of the parties intend to obtain any additional expert reports, each party shall file with the Board:</p> <ul style="list-style-type: none"> • its SOI, SOR, and Reply (as the case may be); • all documentary evidence, witness statements and expert reports on which the party intends to rely if the matter proceeds to mediation or a hearing; and 	<p>4 weeks</p>	<p>September 07, 2021</p>

**GENERAL PROCEEDINGS SCHEDULE OF EVENTS
AMENDED**

SOE No.: 22675

<ul style="list-style-type: none">• its Settlement Conference Brief.• On the consent of the parties, the parties may submit a request in writing to the Board to conduct a mediation before the Settlement Conference. If the appeal is not resolved at the mediation, the mediator will immediately proceed to conduct the Settlement Conference.		
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Where required, the Board schedules and conducts a Settlement Conference. The Board will then:

- i. Provide directions to schedule and conduct a mediation if mediation has not already occurred; or
- ii Provide directions to schedule and conduct a hearing.

When the Board has scheduled a hearing, the Board will then conduct the hearing and issue a decision.

Registrar : arb.registrar@ontario.ca

Current Scheduler : Robin McBride

TELEPHONE: (437)-215-3362

Back Up Scheduler : Janusha Lokhram

TELEPHONE: (437)-216-1654

Team Leader : Arifa Kanani

TELEPHONE: (416)-326-6772

SCHEDULE A REPORT FOR SOE GENERAL

<u>Soe No.</u>	<u>Release Date.</u>							
22675	15/07/2020							
<u>Taxation Date</u>	<u>Section No</u>	<u>Appeal No.</u>	<u>Reg</u>	<u>Roll Number</u>	<u>Assessed Person</u>	<u>Appellant Name</u>	<u>Representative</u>	<u>Property Address</u>
01/01/2020	40	3408785	20	3310-404-070-85300-0000	CP REIT ONTARIO PROPERT	LOBLAW PROPERTIES LIMIT	LOBLAWS PROPERTIES LIMITED	125 QUEENSWAY ETWN CON 14 PT LOT 2 RP
01/01/2019	40	3369732	20	3310-404-070-85300-0000	CP REIT ONTARIO PROPERT	LOBLAW PROPERTIES LIMIT	LOBLAWS PROPERTIES LIMITED	125 QUEENSWAY ETWN CON 14 PT LOT 2 RP
Total # of Appeals:			2					

SCHEDULE "B" - BOARD ORDER



Tribunals Ontario

Assessment
Review Board

Tribunaux décisionnels Ontario

Commission de révision de
l'évaluation foncière

ISSUE DATE: April 12, 2021

FILE NO.: DM 169742

Assessed Person(s): Loblaw Properties Limited and CP REIT Ontario Properties Ltd.
Appellant(s): Loblaw Properties Limited
Respondent(s): Municipal Property Assessment Corporation Region 20
Respondent(s): County of Norfolk
Property Location(s): 125 Queensway East
Municipality(ies): County of Norfolk
Roll Number(s): 3310-404-070-85300-0000
Appeal Number(s): See schedule A attached
Taxation Year(s): 2009, 2010, 2011, 2012, 2013, 2014, 2015 and 2016
Hearing Event No.: 736136
Legislative Authority: Sections 32, 33, and 40 of the *Assessment Act*, R.S.O. 1990, c. A.31

APPEARANCES:

Parties

Counsel

Loblaw Properties Limited	Stephen Longo
Municipal Property Assessment Corporation	Karey Lunau
County of Norfolk	No one appeared

HEARD: April 8, 2021 by telephone conference call
ADJUDICATOR(S): Joanne Laws, Member

CASE MANAGEMENT REPORT AND ORDER

OVERVIEW

[1] On April 8, 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 8, 2021 and sets out any orders made.

[3] This proceeding involves appeals relating to a property at 125 Queensway East in the County of Norfolk. The property is a big box grocery store operating under the Real Canadian Superstore banner. The appeals subject to the Order include the 2009 to 2012 taxation years with a 2008 valuation day and the 2013 to 2016 taxation years with a 2012 valuation day.

CASE MANAGEMENT

Issues in Dispute

[4] The following issues remain in dispute:

1. Correct Current Value:
 - i. The correct application of the Cost Approach.
 - ii. The correct site areas and building areas.
 - iii. The correct land rate/value

Hearing Details

[5] **On consent, the hearing will take place on August 26, 2021, or on such other date as advised by the Board, from 9:30 am to 4:30 pm.**

[6] The hearing will take place by telephone conference.

[7] The Board will issue a Notice of Hearing for the date(s), location, format of the hearing. If the date is 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.

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

Witnesses

[9] 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.

OTHER PROCEDURAL MATTERS

[10] 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 appeals in their absence.

[11] If the parties resolve the issues in dispute, the Appellants shall immediately advise the Board in writing.

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

"Joanne Laws"

JOANNE LAWS
MEMBER

Assessment Review Board

Website: www.tribunalsontario.ca/arb

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

SCHEDULE A

Appeal No	Roll Number	Property Address	Region	Assessed Person	Unit	Year
2033290	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2009
2303352	3310 404 070 85300 0000	125 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2009
2304457	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2009
2304458	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2009
2341529	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2010
2460255	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2009
2460256	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2009
2460257	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2010
2460258	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2010
2689540	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2011
2919314	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2012
2958521	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	LOBLAW PROPERTIES LIM		2013
3025342	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	CP REIT ONTARIO PROPER		2014
3089649	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	CP REIT ONTARIO PROPER		2015
3156632	3310 404 070 85300 0000	125 to 0 QUEENSWAY E	20	CP REIT ONTARIO PROPER		2016

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	Lee Tomkins	To be determined	To be determined	To be determined
Appellant	2nd	Charles Johnstone	To be determined	To be determined	To be determined