

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation: *992704 Ontario Limited v. Property
Assessment Appeal Board,*
2025 BCSC 2489

Date: 20251215
Docket: S250612
Registry: Vancouver

Between:

992704 Ontario Limited

Petitioner

And

**Property Assessment Appeal Board, and
BC Assessment – Area #9 – Vancouver Sea to Sky**

Respondents

Before: The Honourable Justice Whately

Reasons for Judgment

Chambers Judicial Review

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Place and Date of Hearing:

Vancouver, B.C.
May 1, 2025

Further Submissions Received:

December 10 & 11, 2025

Place and Date of Judgment:

Vancouver, B.C.
December 15, 2025

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Introduction

[1] This is a petition seeking judicial review of a decision made by the Property Assessment Appeal Board (“PAAB”) during a management conference for two appeals brought by the petitioner regarding the assessed value of two strata units.

[2] The decision before me involves an application for the issuance of two witness summonses to individuals the petitioner believed to have evidence relevant to his appeals before the Board. This application was denied by the Board member on September 20, 2024 because he found that the evidence the petitioner sought to elicit from the witnesses had little probative value.

[3] In November of 2024, the petitioner made a second application for the same witness summonses based on new evidence, but it is not clear whether or how the second application was dealt with by the PAAB.

[4] The petitioner asked this Court to order the PAAB to issue the summonses, to require the witnesses to produce all documents in their possession or power relating to the issues relevant to the appeal *prior* to the commencement of the appeal hearing process. The petitioner also sought an order suspending the proceedings before the PAAB including the appeal deadlines.

[5] The petitioner seeks these orders based on procedural unfairness, and says that it was denied its right to a fair hearing in accordance with the rules of natural justice, because it was prevented from presenting critical evidence to the PAAB.

[6] The petition is opposed by the Assessor of Area #9, Sea to Sky Region (the “Assessor or PAAB”), and the Attorney General of British Columbia (the “AG”). I will refer to the Assessor when speaking of it as a respondent party, and the PAAB when referring to the decision under review.

[7] Both the PAAB and the AG submit that the PAAB’s decision to deny the application for summonses was discretionary in nature. They further state that a

judicial review of such an order is premature, and therefore the orders sought are inappropriate.

[8] As perhaps an illustration of this latter argument, this matter is complicated by the timing of these reasons, and the proceedings below. As this judicial review petition deals with an interlocutory decision by the PAAB, the larger appeal process was still underway at the time of the hearing. While the petitioner sought a stay of the PAAB's administrative proceedings, at the hearing of this matter, I was not asked to make immediate or urgent orders halting the process, and I would not have done so in any event.

[9] The PAAB received written submissions with respect to the appeals in July of 2025. It released its decision on November 17, 2025. This Court was advised of the decision release on December 4, 2025, a week before the scheduled release of this decision.

[10] On December 9, 2025, counsel for the petitioner sought leave to provide additional submissions to this Court. With my leave, he did so on December 10, 2025. The Assessor and the AG also provided supplemental submissions, which I received on December 11 and 12, respectively. I reviewed and considered the supplemental submissions provided by the petitioner, the Assessor and the AG. I also briefly reviewed the PAAB's decision when it was referred to me by the parties. Neither the submissions, nor the final decision by the PAAB changed the decision that I had already come to.

[11] For the reasons that follow, I dismiss the petition.

Background

The Parties

[12] The petitioner is the registered owner of Strata Lot #2, Strata Plan VAS 1055, a single-family residential property in Vancouver, also known as 2288 Yewbrook Place ("2288").

[13] The respondent, the PAAB is established pursuant to s. 43 of the *Assessment Act*, R.S.B.C. 1996, c. 20.

[14] The PAAB hears appeals from parties dissatisfied with decisions made by the Property Assessment Review Panel (“PARP”). PARP deals with initial complaints from homeowners regarding their property assessments in brief hearings held only during certain months of the year. The PAAB appeals of PARP decisions are hearings “*de novo*”.

[15] The AG appeared pursuant to s. 16 of the *Judicial Review Procedure Act*, R.S.B.C. 1996, c. 241 (“JRPA”). The AG submits that it takes part in the petition to safeguard the public interest and to assist the court.

[16] The AG provided submissions on the nature and purpose of the property assessment adjudicative process, and of the larger property assessment scheme generally. It also provided submissions, under objection by the petitioner, regarding the nature of the petitioner’s conduct before the PAAB in several other matters involving two residential properties, and in the proceedings underlying this judicial review.

The Property Assessments

[17] 2288 is part of a townhouse strata complex built in 1987. The petitioner purchased this unit in 2006 for \$1,100,000. The petitioner submits that sales in the complex are rare, with most of the owners over the age of 65.

[18] The petitioner filed complaints concerning its property assessments for 2288 with PARP for the 2023 and 2024 taxation years. PARP dismissed the 2023 complaint in April 2023, and the 2024 complaint in April 2024.

[19] In filings before the PARP, it was confirmed that in coming to its assessments for 2288, BC Assessment referenced and considered the sale of one comparable unit in the same complex, 2220, for the 2023 taxation roll. BC Assessment considered 2220 and another recent unit sale, 2224, as comparable for the 2024

taxation roll. 2220 was sold in 2021 for \$3,775,000, and 2224 was sold in 2023 for \$3,800,000.

[20] The petitioner was aware of recent and extensive renovations that had been done to both 2220 and 2224, whereas 2288 had not been renovated in almost 20 years.

[21] As a result, the petitioner considered that the assessment of 2288 in the 2022 and 2023 tax years was inappropriate in that it was higher or equal to the value to the two comparable units. The petitioner provided the following comparison:

2288 – July 1, 2022 Assessed at \$4,054,000

2220 – July 1, 2022 Assessed at \$3,912,000

2224 – July 1, 2022 Assessed at \$3,823,000

2228 – July 1, 2023 Assessed at \$3,945,000

2220 – July 1, 2023 Assessed at \$3,955,000

2224 – July 1, 2023 Assessed at \$3,632,000

[22] The petitioner was advised that the cost of the renovations totaled approximately \$1,100,000 for 2220 and \$413,000 for 2224. Both sets of renovations were overseen by the same contractor, who had since passed away.

[23] The petitioner sought to obtain information and documents pertaining to the renovations of 2220 and 2224 for the purpose of its appeals, which were now set to be heard together, as they pertained to the same parties and issues.

[24] To that end, at an Appeal Management Conference, the petitioner brought a “routine” application for summonses for two parties, the contractor’s son and executor of his estate, and the controller of the contractor’s former company.

The Decisions

[25] On September 20, 2024, the adjudicating Board member dismissed the application for the summonses. He stated:

In the context of s. 34(3)(b) and the governing principles [...] the information sought [must have] sufficient probative value to warrant both the delay in the proceedings and the intrusion on the privacy interests of the information holders.

...

The fundamental point is that in an appeal de novo such as this, the Board must decide what evidence is and is not relevant to the issue of value.

...

Globally, the Applicant's materials give little, if any, support for the Applicant's position that the information sought will have probative value in these appeals.

Even if the information sought had some probative value, and the first question was answered in the affirmative, I would deny the application on the ground that the probative value of the information is nominal and does not warrant a delay in these appeals. Further, in this particular situation where the information-holders are not parties to these appeals, I find no evidentiary foundation that would justify an intrusion on their privacy rights.

[26] In response, the petitioner requested that the PAAB State a Case to the Court with respect to the denial of the summonses, pursuant to s. 64 of the *Assessment Act*.

[27] During this time, the petitioner learned that a representative of BC Assessment had contacted the realtor for 2220 and 2224, and had asked about the renovations. As a result, the Petitioner filed a second application for the same summonses, citing this new information as fresh evidence of the importance of this information. This second application was not formally responded to but was referenced in a later decision by the Chair.

[28] On January 3, 2025, the Chair of the PAAB issued her decision refusing the petitioner's request to State a Case to the court, stating that the petitioner failed to establish that the documents had probative value, and, in the alternative that even if there was some limited probative value, proportionality in the proceedings did not favour granting the application.

[29] The Chair also commented that the summons decision does not show a denial of natural justice and is a discretionary decision.

Statutory Structure

[30] In *British Columbia (Attorney General) v. 992704 Ontario Limited*, 2023 BCCA 346, a decision involving the same property and parties as in this judicial review provided a helpful summary of the statutory framework, at paras. 5–19:

[5] The Act creates adjudicative processes for the annual valuation and classification of real property in British Columbia to facilitate taxation. On or before December 31 of each year, the assessor appointed under the *Assessment Authority Act* must complete a new assessment roll containing a list of each property in areas liable to assessment. When the roll is complete, the assessor must mail a notice of assessment to each person named within the roll: Act, s. 3.

[6] Pursuant to s. 32(1), any person may file a complaint about an entry in an assessment roll on any of the following grounds: (a) there is an error or omission respecting the name of a person in the assessment roll; (b) there is an error or omission respecting land or improvements, or both, in the assessment roll; (c) land or improvements, or both, are not assessed at actual value; (d) land or improvements, or both, have been improperly classified; and/or (e) an exemption has been improperly allowed or disallowed. The assessor and the Minister of Finance are also entitled to file complaints: ss. 32(2)–(4).

[7] To make a complaint, a person must file a notice of complaint with the assessor who conducted the impugned assessment no later than January 31 of the year following that in which the assessment roll is completed: ss. 33(1)–(2).

PARP Hearings

[8] PARP is the first level of adjudication under the statutory scheme. Created by s. 31 of the Act, PARP hears complaints in three-member panels comprised of a chair and two members. If a complaint is filed under s. 33, the *Act* provides that the assessor must set a time for a PARP panel to hear it before March 16: s. 35.

[9] PARP panels must adjudicate the matters set for their consideration by the Assessor before March 16 of each year: s. 38(4). This deadline ensures the assessment roll is updated promptly and finality is achieved.

[10] Every year, PARP conducts a large volume of hearings. The hearings are held daily from early February to March 15. A daily schedule of matters for review and consideration set by the assessor is posted where the panel is to meet. Unless a panel considers a change necessary and desirable, it must proceed with complaints and assessor recommendations as provided in the schedule: ss. 36(1), (2).

[11] PARP has the power and duty to review and consider the assessment roll and individual entries within it to ensure they are accurate and that assessments are at “actual value applied in a consistent manner” in the area: s. 38(1). On a s. 33 complaint, the burden of proof in a PARP hearing is on the complainant: s. 40.

[12] Part 4 of the *Act* also grants PARP various procedural powers. For example, the panel chair is empowered to determine the procedures to be followed, administer an oath or solemn affirmation, and, subject to s. 38(4), adjourn hearings from time to time: s. 38(7). At any time before or during a hearing, PARP may also compel witnesses to attend to give evidence. It can also order a person to produce disclosure in that person’s possession or control before or during a hearing: s. 39.

[13] The provincial government publishes a resource entitled “What is a PARP hearing?” (the “Hearing Guideline”) that indicates a typical PARP hearing takes 30 minutes. According to this Guideline, the hearing time is allocated as four minutes for introductions and to explain process; eight minutes for the complainant’s presentation; eight minutes for B.C. Assessment’s presentation; six minutes for questions and deliberations; and, four minutes for the panel to communicate its decision. Parties are directed to use an online portal to upload their evidence in advance of the PARP hearing to ensure they can view and address the evidence. Panels do not review the evidence before the hearing.

[14] After adjudicating the matters on the hearing list, each panel must provide the assessor with information related to its decisions. Before April 7, the assessor must deliver a notice of decision to a property owner or complainant: *Act*, s. 41. Once a panel renders a decision, its role is complete. The assessment roll is then finalized by B.C. Assessment, which must report all changes flowing from PARP by March 26 each year: s. 66.

[15] Pursuant to s. 11, there are three statutory mechanisms by which an assessment roll may be changed or amended following a PARP decision: s. 12 (the supplementary roll), s. 63 (amending to reflect PAAB decisions), or s. 65(10) (to give effect to a decision of the Court).

PAAB Appeals

[16] PAAB is the second level of adjudication under the *Act*. Created by s. 43, it hears appeals from PARP decisions.

[17] PAAB has jurisdiction to hear appeals from persons dissatisfied with a PARP decision, an omission or refusal by a panel to adjudicate a s. 33 complaint, or amendments to the assessment roll: s. 50(1). Pursuant to s. 50(2), an appeal to PAAB “must be based on one or more of the grounds referred to in s. 32(1)”. In other words, the grounds set out in s. 32(1) of the *Act* apply to both PARP and PAAB. Accordingly, an appeal to PAAB may also be based on any of these grounds: (a) there is an error or omission respecting the name of a person in the assessment roll; (b) there is an error or omission respecting land or improvements, or both, in the assessment roll; (c) land or improvements, or both, are not assessed at actual value; (d) land or improvements, or both, have been improperly classified; and/or (e) an exemption has been improperly allowed or disallowed.

[18] As noted, appeals to PAAB are hearings *de novo*. Under s. 57(1)(a) of the *Act*, PAAB “may reopen the whole question of the property’s assessment to ensure accuracy and that assessments are at actual value applied in a consistent manner”. The *Act* does not specify time limits for PAAB decisions, although it must issue them at the earliest opportunity following a hearing: s. 61. Once PAAB renders a decision, the assessor must ensure that all amendments it ordered are made promptly in the assessment roll: s. 63.

[19] At any stage of a proceeding, PAAB may on its own initiative or at the request of a person affected by an appeal, refer a question of law to the Supreme Court in the form of a stated case: s. 64. A person affected by a decision of PAAB may require it to refer the decision to the Supreme Court for appeal on a question of law alone in the form of a stated case: s. 65(1).

Position of the Parties

The Petitioner

[31] The petitioner states that the court may grant relief in *certiorari* and make a declaration in relation to the refusal to exercise a statutory power. The petitioner claims that the PAAB failed to exercise its power to compel witnesses and order disclosure pursuant to s. 34 of the *Administrative Tribunals Act*, S.B.C. 2004, c. 45 [ATA].

[32] The petitioner also points to the Rules and Practice Directives issued by the PAAB relating to summons to witnesses, in particular, Rule 20, which states that PAAB:

(2) If satisfied that the person has relevant evidence or records which otherwise might not be available at the hearing and taking into consideration the cost involved in compelling the witness to attend, the board may issue a summons...on terms and conditions as it sees fit.

[...]

(5) ...the Board may cancel or vary the summons if it is satisfied that the evidence of the person is not relevant, may be obtained through some other means, is protected by privilege, the person is not able to provide the information sought or the attendance of the person will be unduly inconvenient.

[33] Further, the petitioner cited provincial freedom of information legislation to say that disclosure of private information is not an unreasonable invasion of privacy if an enactment of BC authorizes the disclosure.

[34] The petitioner states that it complied with all the procedural requirements of the summons, and that the introduction of “probative value” into the test was incorrect, and that the PAAB never stated that the information was not “relevant”.

[35] The petitioner states that the PAAB’s decision was both patently unreasonable, and a breach of procedural fairness.

The Assessor, or PAAB

[36] In its petition response, the PAAB states that the subject matter of this judicial review represents is only one of multiple interlocutory applications and ‘points of challenge’ to the process and the decisions made by the PAAB throughout the course of the complaints and the appeals.

[37] The PAAB states that the role of the courts in a judicial review is to ensure that the tribunal acted within its legislative power, and did not overstep its authority. However, when considering interim tribunal decisions, the courts must engage with practical and theoretical reasons for restraint, including the prematurity principle.

[38] Citing *Chu v. British Columbia (Police Complaint Commissioner)*, 2021 BCCA 174 [*Chu*] at paras. 64–65, the PAAB states that absent exceptional circumstances, courts should not interfere with ongoing administrative processes until after they are completed.

[39] The PAAB states that this court must determine whether the decision as a whole is justifiable, transparent and intelligible in all the circumstances: *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 at para. 99.

[40] The decision to issue a summons is discretionary, but it must also be exercised within the rationale and purview of the statutory scheme. The PAAB, like most administrative tribunals, are masters of its own process. The impugned decision was made during a hearing that is akin to a case management conference. It should only be interfered with if it is unreasonable, clearly wrong, or would result in

a serious injustice. The PAAB states that the decision was both reasonable in the context of scheme, and generally.

The AG

[41] The AG emphasizes the PAAB's wide powers to control its own processes, and to make rules respecting procedure to facilitate the just and timely resolution of the matters before it.

[42] The AG advises that the petitioner has initiated 10 appeals before the Board with respect to two residential properties since 2016. The AG also comments on the petitioner's "aggressive" approach to property assessment litigation generally, particularly with respect to launching disproportionate numbers of preliminary applications and prematurely seeking judicial reviews.

[43] The AG primarily argues that the reviewing court ought not to entertain a judicial review on the merits because of the prematurity of seeking a review of a discretionary, interim procedural decision.

[44] The AG also argues that the stay sought by the petitioner is not justified as there is no serious issue to be tried, the petitioner will not suffer irreparable harm, and the balance of convenience favours denying the stay: *RJR-MacDonald Inc. v. Canada (Attorney General)*, [1994] 1 S.C.R. 311, 1994 CanLII 117 (S.C.C.).

Standard of Review

[45] The parties appear to agree about the standards of review that apply, generally speaking, were this matter to be decided on its merits.

[46] The petitioner states that in decisions involving procedural fairness, the correctness standard of review applies. The petitioner also states that, in any event, failing to issue the summonses was patently unreasonable and illogical based on the facts and the legislation.

[47] The Assessor states that in any review of the merits of an administrative decision that is not concerned with procedural fairness, the standard of review is reasonableness.

[48] The Assessor goes on to point out that the decision to issue summons or to order the production of documents is discretionary in nature, by virtue of both the ATA, s. 34, and Rule 20 of the Board's Rules. Appeals against discretionary decisions in the case management context, further, should only be interfered with if they are unreasonable, would result in a serious injustice, or are clearly wrong.

Prematurity

[49] The Assessor and the AG both argue that judicial review is a discretionary remedy that a court can decline to entertain in certain circumstances. One of the primary reasons a court may decline to consider a judicial review on its merits is because the petitioner is prematurely seeking relief before having completed the administrative process afforded to it.

[50] The AG argues that the petitioner seeks a judicial review of an interlocutory evidentiary ruling in an ongoing administrative proceeding. This is frowned upon in jurisprudence generally because it leads to undue delay, fragmentation, costs and waste of resources.

[51] In the specific circumstances of this matter, the AG states it is particularly egregious because of the time sensitive nature of the *Assessment Act* regime, and because of the manner in which this particular petitioner has been litigating annual property assessments in the courts.

[52] The prematurity principle was summarized by Justice Fenlon in *Diaz-Rodriguez v. British Columbia (Police Complaint Commissioner)*, 2020 BCCA 221:

[29] Generally, a court will not hear a judicial review petition before a tribunal has rendered its final decision: *ICBC v. Yuan*, 2009 BCCA 279 at para. 24. The prematurity principle is aimed at letting the tribunal get on with its work, and preventing fragmented and piecemeal proceedings with all the attendant costs and delays associated with premature forays into court. The principle is also aimed at avoiding the waste associated with hearing an

interlocutory judicial review when the applicant for judicial review may ultimately succeed at the end of the administrative process.

...

[33] ... there is no hard and fast rule that a court will not hear a judicial review petition before a tribunal has rendered its final decision. There are many situations in which demands of justice and efficiency weigh in favour of early review by the courts. In other words, prematurity is not an absolute bar, but a discretionary one: *Yuan* at para. 24. It was therefore open to the judge to exercise his discretion to review the decision of the Commissioner under s. 8 of the *Judicial Review Procedure Act*, R.S.B.C. 1996, c. 241.

[53] In *Chu* at paras. 56-66, the Court stated:

[65] The prematurity principle's underlying aims overlap with those of similar doctrines, like the adequate alternative remedies doctrine, which, as explained by the Federal Court of Appeal in *C.B. Powell Limited v. Canada (Border Services Agency)*, 2010 FCA 61 [*C.B. Powell*], urge judicial restraint absent "exceptional circumstances":

[31] Administrative law judgments and textbooks describe this rule in many ways: the doctrine of exhaustion, the doctrine of adequate alternative remedies, the doctrine against fragmentation or bifurcation of administrative proceedings, the rule against interlocutory judicial reviews and the objection against premature judicial reviews. All of these express the same concept: absent exceptional circumstances, parties cannot proceed to the court system until the administrative process has run its course. This means that, absent exceptional circumstances, those who are dissatisfied with some matter arising in the ongoing administrative process must pursue all effective remedies that are available within that process; only when the administrative process has finished or when the administrative process affords no effective remedy can they proceed to court. Put another way, absent exceptional circumstances, courts should not interfere with ongoing administrative processes until after they are completed, or until the available, effective remedies are exhausted.

[Emphasis added.]

[66] Factors to consider in determining whether the Court's discretion to intervene early, which have been described under the rubric of "special" or "exceptional circumstances", may include hardship or prejudice to the applicant; waste of resources; delay if judicial review proceeds; fragmentation of proceedings; the strength of the case; and the statutory context: *Thielmann v. Association of Professional Engineers and Geoscientists of the Province of Manitoba*, 2020 MBCA 8 at para. 50; *ICBC v. Yuan*, 2009 BCCA 279 [*Yuan*] at paras. 23–24. The analysis is flexible and does not necessarily turn on a single factor: *Workers' Compensation Appeal Tribunal v. Hill*, 2011 BCCA 49 [*Hill*] at para. 36; *Thielmann* at para. 49.

[54] The respondents state that there are no exceptional circumstances that would justify the court entertaining this judicial review, because:

- a) There is no harm or prejudice to the petitioner proceeding with its appeal in the normal course. It has ample evidence with which to do so, and the Board has disagreed twice with the petitioner as to the “critical” nature of the evidence it seeks. The Board’s expert finding with respect to the nature of this evidence should be afforded deference by the court.
- b) It is wasteful to proceed on this basis before the actual appeal, where the petitioner may yet be successful in reducing its property assessment, rendering this evidentiary process moot.
- c) the judicial review process would cause delay, because the only appropriate remedy would be to quash the decision and send it back for rehearing.

[55] The petitioner relies *Vancouver (City) v. British Columbia (Assessor of Area #9–Vancouver)*, 1996 CanLII 1076 (B.C.C.A.) [*Vancouver (City) v. BC*], which, while acknowledging that it should be rare to allow a petition to be brought in the middle of a tribunal’s proceedings, on certain unique facts it is inappropriate to order that the application is premature, and “thus to put the parties to the trouble and expense of continuing with the proceedings before the Board, knowing that, at the end, Vancouver will again petition the court for judicial review”, (at para. 35).

Analysis and Disposition

[56] I agree with the respondents that this decision rests on the prematurity principle. I can see no exceptional circumstances that convince me that it would be, (or, as the case now is, would have been) more efficient to interfere on an issue that is procedural and interlocutory while the administrative process is ongoing.

[57] In his submissions at the hearing, entitled: “15 Questions and Answers for the Court”, the petitioner argues that a consideration of “high volume, time sensitive, tax

related nature of the statutory scheme” cannot lead to the abrogation of the PAAB’s obligation to conduct a “full and fair hearing *de novo*”. This is particularly when, as he repeatedly points out, the interests of justice outweigh any specific concerns relating to delay (which the Board can manage) or impact on tax rolls (the Board does not suspend payments during appeals). Ultimately, the petitioner’s argument is that there cannot be a full and fair hearing, and thus, procedural fairness without accepting and considering the evidence *he says* is critical.

[58] In his supplemental submissions to the court, the petitioner urges me to consider that this Court is now the only recourse in terms of a remedy, as the final decision by the PAAB resulted in a minimal reduction in the property assessments without any reference to evidence of the timing, nature and quality of the renovations done to the comparable units. This is because, the petitioner states, the only right of appeal of the PAAB’s final decision is on a question of law.

[59] Taken in isolation, this is not a sufficient, nor a principled reason to interfere with an interim decision of an administrative tribunal, absent an independent finding of exceptional circumstances based on what was argued before me at the initial hearing of this judicial review.

[60] I understand the petitioner’s latest argument to be as follows: just because the decision has now been released, I should not be dissuaded from deciding that the failure to issue summonses created an unfairness in the process leading to the decision, thereby necessitating a rehearing.

[61] Similarly, I also understand his argument to be that I should not view the decision to reduce the 2023 and 2024 property assessments as justification or support for the respondents’ arguments regarding prematurity. This is because what the petitioner characterizes as “minimal reductions” were decided on facts or findings unrelated to the renovations issue.

[62] In the hearing before me, the petitioner referenced *Vancouver (City) v. BC* para. as precedent for allowing judicial review of an interlocutory decision of the

PAAB. In that case, at issue was a ruling that certain evidence be proffered in camera. The appellants argued that this ruling concerned evidence that was not only of fundamental importance to the appellant Vancouver and other property owners, but they would not have access to it. In my view, the facts of this case are so dissimilar from the issues before me that I find this case to be of limited precedential value, except to acknowledge the Court of Appeal's comment that there are circumstances "rare though they may be" where courts should permit interim judicial review of a decision of a board or tribunal.

[63] I cannot find the exceptional circumstances present that would justify a review on the merits. Nor can I find any possibility that I would revert this matter for a rehearing based on the discretionary decision to deny summonses for evidence and testimony on an issue that the deciders have repeatedly found to be non-material to their review.

[64] I am primarily concerned with fragmentation, and the efficiency of the proceedings, given that this one issue (among many) has been repeatedly characterized by the PAAB – in its discretionary and interim decisions - as being of limited or no probative value. The PAAB is to be afforded deference in this finding: see *British Columbia (Assessor of Area #09 – Vancouver) v. Lord Realty Holdings Ltd.*, 1996 CanLII 1444 (B.C.C.A.); *British Columbia (Assessor of Area #10 – Burnaby/New Westminster) v. Haggerty Equipment Co. Ltd.*, 1997 CanLII 2084 (B.C.S.C.).

[65] The quote relied on by the petitioner in his supplemental submissions to establish that the Board believes otherwise, only affirms their finding that "evidence of the cost of the renovations would not assist [...] in determining a specific quantifiable impact on the property value."

[66] I am also cognizant of the statutory context of the property assessment scheme. First, the Legislature has granted the PAAB control over its own proceedings, in the context of "high volume, time sensitive, tax-related nature of the scheme." Just because this particular matter is not time sensitive in terms of the

payment of 2288's taxes, I cannot ignore the pressures and strain that persistent and/or inappropriate appeals of interlocutory decisions would put on the process globally.

[67] The strength of the petitioner's case is simply not sufficient to establish a clear abuse of process, or proceedings that are so deeply flawed that a judicial review of the merits is necessary.

[68] I am not convinced that the denial of a summons in circumstances where the evidence has been deemed not probative should be disturbed based on the arguments before me. If the final decision were to turn on the absence of such evidence or is decided on a basis that suggests that the nature and cost of comparable renovations carried more weight than the interlocutory proceedings afforded it, the petitioner has avenues of appeal open to it, including grounds based on breaches of procedural fairness.

[69] The petition is therefore dismissed.

"J. Whately J."