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**WILLIAM C. WEDLEY and JOAN ANN WEDLEY**

**v.**

**ASSESSOR OF AREA 08 - NORTH SHORE/SQUAMISH VALLEY**

British Columbia Court of Appeal (CA025063) Vancouver Registry

Before the HONOURABLE MADAM JUSTICE PROWSE (in chambers)

Vancouver, December 14, 1998

Mr. Wedley for the Appellants  
G. Holeksa for the Respondent

**Reasons for Judgment (Oral)**

December 14, 1998

PROWSE, J.A.: This is an Application for Leave to Appeal from the decision of Madam Justice Levine pronounced August 18, 1998 whereby she answered certain questions raised on a Stated Case concerning the assessed value of the Appellants' property in West Vancouver.

In the result, she answered three of four questions in favour of the Appellants, and remitted the issue of the assessment back to the Assessment Appeal Board "to reconsider the Wedleys' evidence to determine the appropriateness of including GST in the assessment of their property and properties generally".

The one question which Madam Justice Levine answered unfavourably to the Appellants, and from which leave is sought, is as follows: "Did the Board err in law by accepting an appraisal report that does not comply with professional appraisal standards?" Madam Justice Levine concluded that the question of whether to accept an expert report, and the weight to be given such a report, were questions of fact, not law.

In my view, the ground of appeal relied on by the Appellants as stated does not raise a question of law.

I am also of the view that this appeal is premature. Having read the reasons for judgment and the material filed, I am satisfied that the Appellants are seeking to avoid the reconsideration process ordered by Madam Justice Levine. They are doing so by subsuming their entire argument regarding the inclusion of the GST in the assessed value of their property under the single ground of appeal raised. They are doing so before the Assessment Appeal Board has had the opportunity to consider the reasons of Madam Justice Levine and to finally decide whether the GST should be included in the assessed value of their property.

It may be that the Appellants are not optimistic about their prospects of success before the Assessment Appeal Board, but that does not justify them in circumventing the process ordered. In the event the Board does not rule in favour of the Appellants, it is open to them to pursue an appeal to the Supreme Court and, if circumstances warrant it, to this Court in due course.

In the result, I would dismiss the Application for Leave to Appeal. Costs follow the event.