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**ASSESSOR OF AREA 10 – NORTH FRASER REGION**

**v.**

**ABOLHASSAN SHERKAT and  
PROPERTY ASSESSMENT APPEAL BOARD**

BRITISH COLUMBIA COURT OF APPEAL (CA037652) Victoria Registry

Before the HONOURABLE MADAM JUSTICE HUDDART (in chambers)

Date and Place of Hearing: February 8, 2010, Victoria, B.C.

G. McDannold for the Appellant  
No one Appearing for the Respondents

**Reasons for Judgment (Oral)**

February 8, 2010

[1] **HUDDART J.A.:** This is an application by the Assessor of Area #10 - North Fraser Region for leave to appeal to this Court from the order of Mr. Justice Slade responding to three questions stated by the Property Assessment Appeal Board under s. 65 of the *Assessment Act*. I have concluded that leave should be granted on this appeal on three questions:

1. Did the chambers judge err when he held that the Board had not erred in law by setting a value for 221 - 12th Street which was less than the value of that property in its present use?
2. Did the chambers judge err when he held that the Board did not err in law when it stated that there was no evidence of time adjusted sales to support the Assessor's value of \$25 per square foot buildable for the subject properties?
3. Did the Chambers Judge err when he held that the Board had not erred in law by setting a value for 221 - 12th Street which was contrary to the principle of highest and best use?

It is so ordered.

The Honourable Madam Justice Huddart