



**Order under Section 69
Residential Tenancies Act, 2006**

Citation: LIU v Da Silva, 2025 ONLTB 71626

Date: 2026-02-17

File Number: LTB-L-101923-24

In the matter of: Main Floor Unit, 331 HIGH PARK AVE
TORONTO ON M6P2S8

Between: YI MING LIU Landlord

And

Edite Da Silva Tenant

YI MING LIU (the 'Landlord') applied for an order to terminate the tenancy and evict Edite Da Silva (the 'Tenant') because:

- the Landlord in good faith requires possession of the rental unit for the purpose of residential occupation for at least one year.

The Landlord also claimed compensation for each day the Tenant remained in the unit after the termination date.

This application was heard by videoconference on May 1, 2025 and September 11, 2025.

The Landlord, the Landlord's representative B. Parsons, the Tenant and the Tenant's representative J. Babad attended the hearing.

Determinations:

1. As explained below, the Landlord has not proven on a balance of probabilities the grounds for termination of the tenancy. Therefore, the application is dismissed.
2. The Tenant was in possession of the rental unit on the date the application was filed.
3. On November 29, 2024, the Landlord gave the Tenant an N12 notice of termination with the termination date of January 31, 2025. The Landlord claims that they require vacant possession of the rental unit for the purpose of residential occupation by the Landlord.
4. The rental unit is not owned in full or in part by an individual and the Landlord is not an individual as required by section 48(5) of the Residential Tenancies Act (the "Act"). Therefore, the application must be dismissed.
5. The rental unit is part of a row house residential complex consisting of 8 units in total, 4 main level unit and 4 upper level units. All of the units in the residential complex are part of a single parcel of land recorded under Parcel Identification Number 21360-0041.

6. The residential complex was purchased by 1000745559 Ontario Inc. ("745559") on March 27, 2024 from Niazi Holdings Incorporated for 1.9 million dollars. 745559 was a wholly owned subsidiary of BHF 331-339 High Park Investment Limited ("BHF"). The Landlord stated that he was a shareholder of BHF.
7. 745559 arranged through its property manager Radar Property Management Inc. ("Radar") that N12 notices be issued for the occupied units in the residential complex. The first N12 notice for the rental unit was dated April 23, 2024 and stated that the Landlord was "Radar Property Management Inc. c/o Yi Ming Liu", even though the registered owner of the residential complex at that time was 745559, and that Yi Ming Liu was to be the occupant of the unit.
8. When Radar subsequently learned that the registered owner of the rental units was 745559, Radar advised the Landlord that as the rental unit was not owned in full or in part by an individual, an application based on the N12 notice dated April 23, 2024 given to the Tenant could not succeed.
9. The Landlord then arranged that the residential complex be transferred by 745559 to the Landlord, Haeung Chung and Russell Tanz as joint tenants. Mr. Chung and Mr. Tanz are also shareholders of BHF. A Transfer was registered on November 28, 2024 as instrument number AT6706642 stating that title to the residential complex was transferred by 74559 to the Landlord, Haeung Chung and Russell Tanz as joint tenants. A copy of instrument AT6706642 was produced in evidence together with the Land Transfer Tax Affidavit. The Land Transfer Tax Affidavit was made by all three joint tenants and states that the transfer is made to the transferees for a nominal consideration and that the reason for the nominal consideration is that the transfer is by "owner to owner". The Land Transfer Tax Affidavit goes on to state that the Transfer is a "transfer without change in beneficial ownership".
10. A Declaration of Trust sworn by the Landlord and the other joint tenants on November 28, 2024 was produced in evidence. This Declaration states that 745559 was itself a trustee for BHF, the beneficial owner of the residential complex has always been BHF from the time the residential complex was purchased from Niazi Holdings Incorporated, all funds for the purchase were provided by BHF, no funds or other consideration for the transfer to the Landlord and the other joint tenants was provided by those transferees, and that the Landlord and the other joint tenants would not record the residential complex as an asset. The Declaration further states that the residential complex is an asset of BHF.
11. The Landlord asserted that the intention of the three joint tenants was that they would be the holders of individual beneficial interests in the rental units and so were each entitled to give N12 notices for the units each of them intended to occupy. This assertion is clearly contradicted by the documentation of the original purchase of the residential complex in March, 2024, the Land Transfer Tax Affidavit sworn in November, 2024 and the Declaration of Trust sworn on November 28, 2024. As the Landlord stated on cross-examination, "a corporation owns [the rental unit] and I own the corporation".
12. New N12 notices were given to the Tenants of the occupied units of the residential complex on November 29, 2024. The N12 notice given to the Tenant on which this application is based states that the sole landlord is Yi Ming Liu and that the intended occupant of the rental unit is Yi Ming Liu. Even though Haeung Chung and Russell Tanz

were registered owners as joint tenants of the residential complex, they were not listed as landlords on the N12 notice. No explanation for this omission was provided.

13. The Landlord stated that he intended to renovate the rental unit and the unit above into a single unit and then occupy the resulting unit for residential purposes.
14. The Landlord's joint tenant Haeung Chung gave an N12 notice dated November 29, 2024 for unit 339 Main High Park Ave. which stated that Haeung Chung was the sole landlord and that the intended occupant of the rental unit was Haeung Chung. An L2 application was commenced by Haeung Chung as application LTB-L-101952-24. That application was withdrawn at the hearing on September 11, 2025.
15. The Landlord's joint tenant Russell Tanz gave an N12 notice dated November 29, 2024 for unit 335 Upper High Park Ave. which stated that Russell Tanz was the sole landlord and that the intended occupant of the rental unit was Russell Tanz. An L2 application was commenced by Russell Tanz as application LTB-L-101978-24. That application was withdrawn at the hearing on September 11, 2025.
16. S. 48(5) of the Act provides that:

48(5) This section does not authorize a landlord to give a notice of termination of a tenancy with respect to a rental unit unless,

(a) the rental unit is owned in whole or in part by an individual; and

(b) the landlord is an individual. 2017, c. 13, s. 7 (2).
17. Every transfer of real property in Ontario is subject to the provisions of the Land Transfer Tax Act (the "LTTA"). Land transfer tax would ordinarily be payable on the transfer by 745559 to the Landlord and the other joint tenants. The LTTA provides in s. 2.2 that tax is payable only when the transferee acquires a beneficial interest in the land which is the subject of the conveyance. When the transfer is by the owner to a trustee for the owner, there is no land transfer tax payable as there is no change in the beneficial ownership of the property. An affidavit is required under the LTTA with each transfer to either calculate the tax payable or to claim an exemption. The land transfer tax affidavit will state either that the transfer is a transfer of a beneficial interest and that land transfer tax was paid, or that no tax is payable because the conveyance is to a trustee with no change in beneficial ownership.
18. The Board is to ascertain the real substance of all transactions relating to the rental unit. S. 202 of the Act provides:

202 (1) In making findings on an application, the Board shall ascertain the real substance of all transactions and activities relating to a residential complex or a rental unit and the good faith of the participants and in doing so,

(a) may disregard the outward form of a transaction or the separate corporate existence of participants; and

(b) may have regard to the pattern of activities relating to the residential complex or the rental unit. 2006, c. 17, s. 202.

19. Similar fact situations have been considered by the Board.
20. In *Zeng v Howarth*, 2023 ONLTB 77065 (CanLII), the Board concluded that the corporate landlord transferred title to the rental unit to avoid the provisions of s. 48(5).
21. In *Sauve v Chauvin*, 2022 CanLII 97395 (ON LTB) there is a similar finding of a transfer by a corporate landlord to an individual to avoid the provisions of s. 48(5).
22. In *1002010 Ontario Ltd. v Farkas*, 2024 ONLTB 63986 (CanLII) the Landlord transferred a 0.1% interest in the property to an individual. The Board found that the real substance of the transaction was that the transferring corporation was the true owner of the rental unit and so the individual shareholder was not entitled to issue an N12 notice. The Board stated, in considering the application of s. 202:

The effect of section 202(1) was considered by the Court of Appeal for Ontario in *Slapsys (c.o.b. 1406393 Ontario Inc.) v. Abrams*, 2010 ONCA 676, 268 O.A.C. 395, at para. 13:

Furthermore, by its language, s. 202 obligates the Board to ascertain the true substance of transactions, activities and the good faith of the parties when making findings on an application. It allows the Board to disregard the separate corporate existence of the parties to the transaction in doing so. These are matters that are relevant to an enquiry under s.48. As a result, we are satisfied that s. 202 is relevant to the determination of an application under s. 48 of the Act.

In applying s. 202 of the Act to the facts, I find that although there was an individual with a nominal interest in the property at the time when the N12 was served, I find that the true Landlord is 1002010 Ontario Ltd., a corporate entity.

23. I adopt the Board's statement concerning s. 202 to the application before me.
24. There are cases which find that the transfers of an interest by a corporation to an individual are bona fide transfers in good faith, not made to avoid s. 48(5) of the Act. See *Mathers v Macarthur*, 2025 ONLTB 16393 (CanLII) and *Bessada v Grinberg*, 2023 ONLTB 31502 (CanLII). These cases are distinguishable. In those cases, the transfers were based on appraisals and consideration was paid to the transferring corporate landlord. The Board found no intention to evade the provisions of s. 48(5).
25. In this application, it is clear from the Declaration of Trust sworn by the Landlord, the Land Transfer Tax Affidavit sworn by the Landlord and the admission by the Landlord at the hearing that the landlord of this rental unit is not an individual. There is a sworn statement by the Landlord that BHF, a corporation has always been the owner of the property since its acquisition in March 2024 and that there was no change in beneficial ownership as a result of the transfer by 745559 to the Landlord and the other individual joint tenants. The Land Transfer Tax Affidavit also confirms that there is no change in beneficial ownership.
26. The Landlord's representative argues that there is no prejudice to the Tenant as the unit will eventually be occupied by the Landlord for residential purposes. S. 48(5) does not depend on the demonstration of the presence or absence of prejudice. S. 48(5) and s.

202(1) call for an enquiry to determine whether a unit is owned by a corporation or an individual and the Board is not bound to look solely at the registered deed to the residential complex in so doing.

27. I find that the Landlord has not met its burden of proof to establish that the Landlord, an individual, is an owner, in whole or in part, of the rental unit. I find that the sole beneficial owner of the rental unit is BHF, a corporation. As an individual is not a part owner of the rental unit, the application must be dismissed.
28. The Landlord compensated the Tenant in amount equal to one month's rent of \$758.00 by January 31, 2025. The Landlord relies on the check given to the Tenant by Radar dated April 23, 2024 for the N12 notice given in April, 2024 as compensation for purposes of this application. The evidence of Radar was that the check for compensation was not cashed by the Tenant and therefore there is no order for repayment of compensation.

It is ordered that:

1. The Landlord's application is dismissed.

February 17, 2026

Date Issued

Jack Jamieson

Member, Landlord and Tenant Board

15 Grosvenor Street, Ground Floor,
Toronto ON M7A 2G6

If you have any questions about this order, call 416-645-8080 or toll free at 1-888-332-3234.

