



REGIONAL MUNICIPALITY  
OF WOOD BUFFALO

Local Assessment Review Board

**REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER LARB 006-2011**

**IN THE MATTER OF A COMPLAINT** filed with the Local Assessment Review Board (LARB) pursuant to Part 11 of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

**BETWEEN:**

Bev Bowman Enterprise Ltd. - Complainant

- a n d -

Regional Municipality of Wood Buffalo - Respondent

**BEFORE:**

Members:

D. Kerr, Presiding Officer

L. Nordbye, Member

E. McRae, Member

Board Administration:

N. MacDonald, Clerk for the Assessment Review Board

**PRESENT:**

For the Complainant:

B. Bowman

For the Respondent:

K Schacker, Regional Municipality of Wood Buffalo

A hearing was convened on August 20, 2011, in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider complaints about the assessment of the following property:

<b>Address</b>	<b>Owner</b>	<b>Original Assessment</b>
108 MacDonald Drive	Bev Bowman Enterprise Ltd.	\$258,350.00

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**PART A: BACKGROUND and DESCRIPTION OF PROPERTY UNDER COMPLAINT**

This is an appeal regarding the assessed value of a property located on the ground floor of 108 MacDonald Drive. The assessed property was built in 1972 and is an apartment style condominium building. It is 698 square feet and has two (2) bedrooms and one (1) full bath.

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

**Composition of the Board**

The Presiding Officer raised the question as to whether there was any objection to the current board. No objections were raised and the Board continued as convened.

**PART C: ISSUES**

The Complainant raised the following matters in section 4 of the Assessment Review Board Complaint form:

	1. the description of the property or business
	2. the name or mailing address of an assessed person or taxpayer
X	3. an assessment amount
	4. an assessment class
	5. an assessment sub-class
	6. the type of property
	7. the type of improvement
	8. school support
	9. whether the property or business is assessable
	10. whether the property or business is exempt from taxation

**Decision with Reasons**

It is the decision of the Board to amend the original assessment to \$218,500.00. Upon thorough review of the evidence provided by both parties the Board considered the eight (8) sales that occurred from July 1, 2009 to July 1, 2010, purposely excluding the sales prior to July 1, 2009 because the Respondent stated that these sales were included to provide proof that units on a higher floor did not generate a higher sales value as claimed by the Complainant. Then the highest and lowest sale prices were excluded to avoid the risk of skewing the average in favor of either end and the sale of unit 411 was excluded because the evidence presented showed this unit to be clearly renovated and not a fair comparable to the Complainant's unit. It is the view of the Board that taking the time adjusted sale prices of the remaining five (5) units would best represent the average market value of the Complainant's unit. Upon completion of the calculation the Board reviewed the original offer made to the Complainant by the Respondent of \$220,000.00 and are satisfied that the amended value is fair and equitable.

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**PART D: FINAL DISPOSITION OF COMPLAINT**

The original assessment is amended to \$218,500.00.

It is so ordered.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this 26<sup>th</sup> day of August, 2011.

FOIP Act s.17(1)



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D. Kerr, Presiding Officer