



**Local Assessment Review Boards**

**REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER LARB 2016-019**

**IN THE MATTER OF A COMPLAINT** filed with the Regional Municipality of Wood Buffalo 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.

**BETWEEN:**

Rachelle Rebus and William Stack – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

**BEFORE:**

Members:

K. Haxton, Presiding Officer

P. Klug, Member

J. Reid, Member

Staff:

S. Soutter, Clerk

**BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

[1] A hearing was convened on Wednesday, September 21, 2016 in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a complaint about the assessment of the following property:

<b>Assessment Roll Number</b>	50547480
<b>Civic Address</b>	120 Bergeron Road, Fort McMurray AB
<b>Owner</b>	Rachelle Rebus and William Stack
<b>File Number</b>	ARB 16-052

**PROCEDURAL MATTERS**

The LARB derives its authority to make a decision under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26.

[2] The parties confirmed that they had no objections to the composition of the Board.

[3] The Board confirmed it had no bias in relation to the matters.

**PRELIMINARY MATTERS**

[4] No preliminary matters were raised.

**ISSUES**

<b>Issue identified on the complaint form</b>	<b>Assessment Amount</b>	<b>Requested Value</b>
An Assessment Amount	\$599,040	\$565,000

**MERIT MATTERS**

***Position of the Complainant***

[5] The Board notes that the Complainant was not present for the hearing, at the time of filing the complaint the Complainant noted that the assessed value of her home for the previous tax year was \$631,200 and felt that, that was extremely over valued, as the house was purchased in September 2014 for \$561,500.

[6] The Complainant provided comparable sales to show properties similar to the subject property.

***Position of the Respondent***

[7] The subject property is valued using the Direct Sales Comparison approach.

[8] The condition at December 31, 2015 was a 1,247 square foot bungalow with a basement, located in the Timberlea neighbourhood. The structure was constructed in 1979. It is an interior lot with a lot size of 5,859 square feet, with attached garage in fair condition, three bedrooms, one full bath and one half bath that had been renovated with new flooring before purchase.

- [9] The subject property was purchased by the Complainant on September 15, 2014 and was one of the sales used in the statistical analysis to determine property values for the 2016 assessments. An interior and exterior inspection of the property was completed on December 16, 2015, and again on September 1, 2016.
- [10] The Respondent stated that the 2016 assessment was based on the inspection that was conducted on December 16, 2015. The assessor confirmed the interior and exterior condition of the home and did not factor in the renovation that was taking place at that time. The Respondent added that at the time of the inspection the main floor half bath had been renovated with a new vanity, new flooring and a tiled portion on the interior wall. The kitchen had a full renovation with a completely new layout, with a wall being removed, new countertops, two new windows, re-wiring of electrical and new kitchen cabinets. Pictures were provided from the September 1, 2016 inspection.
- [11] The Respondent stressed that the Complainant failed to prove that the property was over assessed. Based on the pictures provided the subject property is indeed a standard quality home with an average interior and the condition of the property at December 31, 2015 validates the assessed value of \$599,040.
- [12] The Respondent further added that in the disclosure provided by the Complainant, stated that 173 Brooks place is the best comparable to her property. While the Respondent acknowledges that 173 Brooks place has similar square footage and lot size, there are certain attributes that contribute to an increase in assessment. A garage is a crucial attribute as it is more lucrative to a seller.
- [13] The other comparable provided was 232 Brooks Place. This property had an Assessment to Sales Ratio of 100.5%, which validates the assessment for that property.
- [14] The Respondent provided that comparable sales were taken from the Fort McMurray market area that consisted of a split level that has the exact same curb appeal, and two bungalows. The comparables are close in age to the subject property.

### **DECISION**

- [15] It is the Decision of the Local Assessment Review Board to confirm the assessment of \$599,040.

**REASON FOR DECISION**

[16] The Board agrees that the mass appraisal system being the standard valuation approach used by the Assessor as this provides the most accurate analyzation of properties and there is sufficient information in this neighbourhood to merit this process.

[17] The comparables provided by the Complainant are not suitable comparables due to the different attributes, and one of the properties provided is outside of the valuation period therefore should not be taken into consideration.

[18] The purpose of a hearing is to allow the Complainant the opportunity to explain what information is incorrect, why the information is incorrect, and what the correct information should be, along with justifying the requested assessed value. In this matter the Complainant failed to attend the hearing on September 21, 2016. The Board acknowledges that a request for postponement or adjournment was not received and therefore the hearing proceeded as scheduled.

[19] The Board decided to hear the Complainant on the matters identified on the Complaint Form and the documentation provided with the Complaint Form, but wishes to state that the burden of proof lies with the Complainant. It is the responsibility of a person alleging a set of facts, to prove those facts. The person or party seeking a decision from the Board has the onus (burden of proof) to prove their case. The Complainant in this case has the obligation to provide sufficient evidence to convince the Board. In this case the arguments of the Complainant were not sufficiently persuasive.

[20] The Complainant failed to meet the requirement set out in Section 5 of the legislation by not disclosing any additional evidence to demonstrate that the assessment is not correct, fair, or equitable. Therefore, without any substantial supporting documentation the Board could not find in favour of the Complainant.

[21] In coming to its conclusion, the Board has reviewed carefully the provisions of the *Municipal Government Act* (“MGA”), the *Matters Relating to Assessment Complaints Regulation* (“MRAC”) and the *Matters Relating to Assessment and Taxation Regulation* (“MRAT”).

[22] It is so ordered.

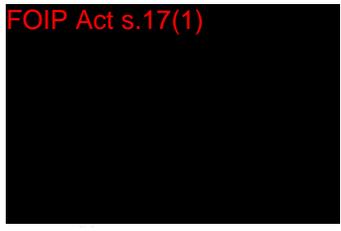
**DISSENTING OPINION**

[23] There was no dissenting opinion.

[24] The decision of the Local Assessment Review Boards is final and binding on all parties, subject only to appeal to the Court of Queen's Bench on a question of law or jurisdiction with respect to the decision in accordance to section 470 of the *Municipal Government Act*, R.S.A 2000, c. M-26.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this  
21st day of October 2016.

FOIP Act s.17(1)

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Per: K. Haxton, Presiding Officer

**APPENDIX A**

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DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

<b>Exhibit Number</b>	<b>Description</b>
C-1.	Complaint Form and Supporting Documentation
C-2.	Complainants Rebuttal
R-1	Respondents Assessment Brief
R-2	Respondents Law Brief

**APPENDIX B**

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REPRESENTATIONS

<b>Person Appearing</b>	<b>Capacity</b>
L. Ocran	Assessor, Regional Municipality of Wood Buffalo
G.T. Lane	Assessor, Regional Municipality of Wood Buffalo