

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:

Lorne Wyatt & Connie Blanchard – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

Keith Haxton, Presiding Officer

Don Gorman, Member

Nayef Mahgoub, Member

Staff:

Anita Hawkins, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A hearing was convened on August 1, 2019 in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a complaint about the assessment of the following property:

Assessment Roll Number	40532150
Civic Address	106 Dickins Drive, Fort McMurray, AB
Owner	Lorne Wyatt; Connie Blanchard
File Number	ARB 19-003

[2] The subject property is a 3 bedroom, 2 bathroom single detached residence with one bedroom and full bath below grade. The structure is a bungalow (approximately 1240 sq ft) with basement development and a detached garage (approximately 624 sq ft).

PROCEDURAL MATTERS

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

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

[5] Don Gorman, Board Member, declared he knows the Complainant through work, but confirmed he can participate in this hearing with a fair and open mind.

[6] The remaining Board Members confirmed they had no bias in relation to the matters.

[7] The parties reaffirmed they had no objections to the composition of the Board.

PRELIMINARY MATTERS

[8] There were no preliminary matters raised.

ISSUES

Issue identified on the complaint form	Assessment Amount	Requested Value
An Assessment Amount	\$627,080	\$580,000

MERIT MATTERS

Position of the Complainant

[9] There was no one present on behalf of the Complainant.

[10] The Board recognized the Complaint form submitted by the Complainant and entered said document as Exhibit C1.

[11] The Board acknowledged the Additional Supporting Documentation within Exhibit C1, which listed the following:

- Global News article dated August 28, 2018 – “In Fort McMurray, average home costs \$439,664”
- Canadian/Alberta Real Estate Association – “Market Report June 2018, Fort McMurray Residential Average Price \$439,664”;
- Fort McMurray Real Estate Board – “2018 Market stats, Single Family Detached, average sale price June 2018 \$573,866”.

Position of the Respondent

[12] The Respondent noted the subject property, is a 3 bedroom, 2 bathroom single detached residence with one bedroom and full bath below grade, located in the Dickinsfield neighbourhood of Fort McMurray. Construction of the building began in the fall of 2016 and was completed mid-summer of 2017. An inspection was subsequently done in October 2017 to confirm completion, size and account attributes. The property is considered to be of excellent condition and average quality in comparison to other similar structures within the Municipality.

[13] The Respondent provided in Exhibit R1 a chart of comparable sales which contained sales data, dated between July 2017 and June 2018. As the subject property is one of the newest structures in the Dickinsfield neighbourhood, it was necessary to compare sales data related to both older structures in the Dickinsfield neighbourhood and new structures in other neighbourhoods.

[14] The Respondent presented that the Municipality validates all sales through a process which can include site inspections, interviews with parties involved, review of land title documents, corporate searches and third-party information. The sale date of a property is based on the date the legal title transfer is registered at the Land Titles Office. Time adjustments are then applied to sale prices to address any market fluctuations occurring between the sale date and the legislated valuation date of July 1.

[15] With respect to the quote from the Fort McMurray Real Estate Board in Exhibit C1, the Respondent presented that the average amount listed at \$573,866 reflects the average for the month of June 2018 in comparison to the month of June 2017, for the entire Urban Service Area of Fort McMurray, and the Rural Service Areas of Sapræe Creek, Gregoire Lake and Anzac. In addition, this publication of average values is followed by a disclaimer which states that these statistics do not reflect actual value for a particular property (Exhibit R1).

[16] The Respondent presented that Assessors are bound by legislation and must value a property based on its condition on December 31 as though it had existed in that condition on July 1 of the same year. Only comparisons of valid, arms-length sales of similar properties can be used to determine the Mass Appraisal values. The request to revise the assessment value from \$627,080 to \$580,000 is not supported by the Comparable Sales Chart provided in Exhibit R1.

[17] The Respondent noted the onus is on the Complainant to provide data in support of any complaint filed, but the complainant's submission did not include any sales that occurred within the legislated valuation period.

[18] The Respondent requested that the Board confirm the assessed value for the subject property at \$627,080 as proven by the comparable sales data provided.

DECISION

[19] It is the Decision of the LARB to confirm the assessment of \$627,080.

REASON FOR DECISION

[20] 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").

[21] The Board considered the Complainant's evidence in Exhibit C1 and agreed that the additional supporting information contained therein was strictly general average costs; therefore, irrelevant to the assessment amount under review.

[22] The Board further accepted as evidence the comparable sales data as outlined in the Respondent's Exhibit R1 which compared sales data for older buildings within the Dickinsfield neighbourhood as well as data for newer buildings in other neighbourhoods since the subject property is one of the newest structures in the Dickinsfield neighbourhood.

[23] The Board is satisfied with the submission of the Respondent that the assessment of the subject property, determined using the direct sales approach, has been conducted in accordance with provincial legislation.

[24] While the Board recognizes the position of the Complainant, the Board is bound by legislation in making its decision and can only consider evidence presented by the parties. The Board agrees with the comparable sales data evidence provided by the Respondent in Exhibit R1. Based on the evidence provided by the Respondent and the lack of evidence provided by the Complainant, the Board is not convinced the assessment is incorrect. For those reasons, the assessment is confirmed.

[25] It is so ordered.

DISSENTING OPINION

[26] There was no dissenting opinion.

[27] 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

12 day of Aug 2019.

FOIP s.17(1)

Keith Haxton, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
C1	Complaint Form (4 pages)
R1	RMWB Assessment Disclosure (21 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
Paula Fudge	Assessor, Regional Municipality of Wood Buffalo
Julie Peyton	Assessor, Regional Municipality of Wood Buffalo