

**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:**

Pio Peter – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

**BEFORE:**

Sean Schaffer, Presiding Officer

Andrew Green, Member

Nayef Mahgoub, Member

Staff:

Heather Fredeen, Clerk

**BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

[1] A hearing was convened on August 17, 2024, 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> | 50521750                             |
| <b>Civic Address</b>          | 104 Woodpecker Way Fort McMurray, AB |
| <b>Owner</b>                  | Pio Peter                            |
| <b>File Number</b>            | ARB 24-005                           |

- [2] The subject property is a bilevel house built in 2008 and located in the Eagle Ridge neighbourhood of Timberlea in the City of Fort McMurray. The house is approximately 1,954 square feet with basement development and an approximately 519 square foot attached garage. For valuation purposes, this building is considered in good condition and above average quality. The subject property has five bedrooms, three full bathrooms and one three-piece bathroom.

### **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 Board was aware that the Complainant was unable to attend the hearing and had provided instructions in an email dated June 8, 2024, to proceed with the hearing in his absence. No person attended on behalf of the Complainant.
- [5] The Complainant did not file evidence disclosure to support his argument, and therefore, the Board referred to Exhibit C-1, the Complaint Form as a basis for the Complainant's argument.
- [6] The Respondent confirmed that they had no objections to the composition of the Board.
- [7] The Board confirmed it had no bias in relation to the matters.

### **PRELIMINARY MATTERS**

- [8] There was no preliminary matter raised.

### **ISSUES**

| <b>Issue identified on the complaint form</b> | <b>Assessment Amount</b> | <b>Requested Value</b> |
|---|--------------------------|------------------------|
| An Assessment Amount                          | \$668,780                | \$699,000              |

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**MERIT MATTERS**

***Position of the Complainant***

- [9] The Complainant indicated on his Complaint Form (C-1) that a full renovation of the basement was completed due to a fire in May 2021 which included: flooring, stairs, windows, doors insulation, drywall, furnace, water heater, hot water tank, electrical panel board upgrade, power supply 124A from 100A, wiring, ducting, plumbing on demand, air conditioning, baseboards, roof coating, and faucets.
- [10] The Complainant argued that the Assessment Department refused to increase the assessment of the property based on individual circumstances.
- [11] The Complainant requests an assessment value of \$699,000.
- [12] The Complainant did not submit additional evidence, or a rebuttal to the Respondent's evidence.

***Position of the Respondent***

- [13] The Respondent provided a 30-page assessment disclosure package (Exhibit R-1), a 58-page law & legislative brief (Exhibit R-2) and a 14-page 2024 Single Family Residential Assessment Guide (Exhibit R-3).
- [14] The Respondent submitted that a reinspection was completed on the subject property on March 6, 2024, following an inquiry to the Municipality's PULSE line by the Complainant.
- [15] It was noted during the inspection that renovations included flooring, windows, and doors were made to the basement.
- [16] The Respondent indicated that renovations are only applied to the house above grade and therefore the renovations to the basement could not be added to the property attributes.
- [17] The Respondent submitted that additional upgrades that the Complainant made to the house such as electrical, water heater, hot water tank, wiring, ducting, baseboards, and air conditioning are considered maintenance and does not count towards improving the overall condition of the house.

- [18] The Respondent noted that he explained to the Complainant that interior renovations to the flooring, kitchen, and bathrooms above grade are some of the upgrades that count towards improving the interior condition of the house and exterior renovations to the siding, windows and roof, above grade, are some of the upgrades that contribute to improving the exterior condition.
- [19] The Respondent submitted that the interior and exterior of the house is considered in good condition.
- [20] The Respondent identified three comparable properties to defend the assessed value of the subject property. The comparable properties were:
- a) 393 Walnut Crescent
    - i) This property has an interior lot and is located in the Gardens of Paquette neighbourhood.
    - ii) It is 1,618 square feet (300 square feet smaller than the subject property) and is on a 4,868 square foot lot (500 square feet smaller than the subject property).
    - iii) The property was built in 2011 and backs onto a greenbelt (subject property does not).
    - iv) It has an attached garage and a finished basement with a suite.
    - v) Renovations were done to the exterior siding and shingles.
    - vi) Title transferred in June 2023 for \$647,500. Its time-adjusted sale price was \$6646,788 or \$399.75 per square foot.
  
  - b) 281 Falcon Drive
    - i) This property is located in Eagle Ridge, east of the subject property.
    - ii) It is 1,719 square feet (approximately 200 square feet smaller than the subject property) and is on a 4,388 square foot lot (approximately 1,000 square feet smaller than the subject property).
    - iii) The property was built in 2011 and backs onto a greenbelt.
    - iv) It has an attached garage and a finished basement with a suite
    - v) No renovations have been made to the house.
    - vi) Title transferred in December 2022 for \$635,000. Its time-adjusted sale price was \$626,237 or \$364.30 per square foot.
  
  - c) 120 Pliska Crescent
    - i) This property is located on an interior lot in the neighbourhood of Prospect Point and is across from a greenbelt.

- ii) It is 1,912 square feet (almost identical to the subject property) and a lot size of 5,584 square feet (approximately 200 square feet larger than the subject property).
- iii) It was built in 2006, has an attached garage, and a finished basement with a suite.
- iv) Renovations were done to the kitchen countertop and windows.
- v) Title transferred in November 2022 for \$695,000. Its time adjusted sale price was \$683,880 or \$357.58 square feet.

[21] When asked by the Board to clarify why the basement renovations do not add to the value of the house, the Respondent submitted that for assessment purposes, only renovations done to the home above-grade, have an overall impact on the condition of the house. The Respondent indicated that there were consistent policies in place which state that below-grade renovations are not considered on the overall condition of the house.

[22] During questioning of the Board, the Respondent clarified that there were no renovations done to the house above-grade.

### **DECISION**

[23] It is the Decision of the LARB to confirm the assessment in the amount of \$668,780.

### **REASON FOR DECISION**

[24] The Board put considerable weight on the Respondent's comparables at 393 Walnut Crescent, 281 Falcon Drive, and 120 Pliska Crescent.

[25] All three of the Respondent's comparable properties were of similar size and age to the subject property, bilevels, had attached garages, and had finished basement suites. It is recognized that the comparable properties have higher value per square foot due to being on, or near, the greenbelt, while the subject property is not.

[26] The Board placed less weight on the Respondent's argument that below-grade renovations do not add to the overall condition of the house.

[27] While the Respondent confirmed there was a consistent policy in place regarding below-grade renovations, there was no evidence or policies before the Board to support the Respondent's position that renovations are only applied to the house

above grade and, therefore, the renovations done to the basement could not be added to the property attributes.

[28] There was no evidence or comparables before the Board to support the Complainant's argument that the assessment should be increased to \$699,000.

[29] While the Complainant has indicated renovations were made to the home, there was no evidence from the Complainant explaining how and/or why the renovations increased the value of the subject property to \$699,000.

[30] The Board recognizes that the burden of proof to change the property's assessment lies with the Complainant. Without any evidence submitted to the contrary, the Board accepts the assessed value of the subject property as \$668,780.

[31] 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").

[32] It is so ordered.

### **DISSENTING OPINION**

[33] There was no dissenting opinion.

[34] The decision of the Local Assessment Review Boards is final and binding on all parties. This decision may be judicially reviewed by the Court of King's Bench pursuant to Section 470(1) of the *Municipal Government Act, RSA 2000, c M-26*.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this

29 day of August 2024.

**FOIP Section 17(1)**

Sean Schaffer, Presiding Officer

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**APPENDIX A**

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DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

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| <b>Exhibit Number</b> | <b>Description</b>                   |
|-----------------------|--------------------------------------|
| C-1                   | Complaint Form (1 Page)              |
| R-1                   | Respondent's Disclosure (30 Pages)   |
| R-2                   | Law and Legislation Brief (58 Pages) |
| R-3                   | Assessment Guide (14 Pages)          |

**APPENDIX B**

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REPRESENTATIONS

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| <b>Person Appearing</b> | <b>Capacity</b>                                   |
|-------------------------|---|
| No appearance           | Complainant                                       |
| S. Ahensan              | Assessor, Regional Municipality of Wood Buffalo   |
| J. Peyton               | Supervisor, Regional Municipality of Wood Buffalo |

**APPENDIX C**

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LEGISLATION

*Municipal Government Act*  
*Matters Relating to Assessment Complaints Regulation*  
*Matters Relating to Assessment and Taxation Regulation*

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