

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:

Saad Bachi – Complainant (via MS Teams)

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

S. Schaffer, Presiding Officer

J. Gogo, Member

A. Green, Member

Staff:

A. Hawkins, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A hearing was convened on August 23, 2024, 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	51001570
Civic Address	104 Ward Crescent, Fort McMurray, AB
Owner	Saad Bachi
File Number	ARB 24-002

PROCEDURAL MATTERS

- [2] The LARB derives its authority to make decisions under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26.
- [3] The parties confirmed that they had no objections to the composition of the Board.
- [4] The Board confirmed it had no bias in relation to the matters.

PRELIMINARY MATTERS

- [5] There were no preliminary matters raised.

ISSUES

Issue identified on the complaint form	Assessment Amount	Requested Value
An Assessment Amount	\$657,810	\$657,810

MERIT MATTERS

Position of the Complainant

- [6] The Complainant presented that the property located at 192 Huberman Way, consisting of a 2-storey house size of 2400 square feet, 6 bedrooms, 3 and a half bathrooms, and a front garage sold for \$580,000 in December 2023, which amount is much lower than the assessment amount for the subject property.
- [7] In response to questions from the Respondent, the Complainant confirmed there was no disclosure containing information related to 192 Huberman Way.
- [8] Upon further questioning from the Respondent, the Complainant was unable to provide a sale date or house size for the property located at 176 Comeau Crescent listed on the complaint form.
- [9] In response to questions from the Board, the Complainant was not prepared to provide a revised assessment amount for consideration by the Board.
- [10] In rebuttal, the Complainant presented that municipal policy was not followed in selecting comparable properties.

[11] The Complainant concluded that the comparable properties presented by the Respondent, are not in close proximity to the subject property and should not be used as comparable, however, consideration should be given to the property located at 192 Huberman Way which sold for \$580,000.

Position of the Respondent

[12] The Respondent provided a 43-page assessment disclosure package (Exhibit R-1), a 13-page 2024 Single Family Residential Assessment Guide (Exhibit R-2) and a 58-page RMWB Law & Legislation Brief (Exhibit R-3).

[13] The Respondent submitted that for Residential Improved Property such as the subject property, the assessment is determined using the direct sales approach and that Provincial legislation requires municipalities to prepare assessments that represent market value by application of the mass appraisal process (Exhibit R-1).

[14] The Respondent presented that the subject property is a 2-storey structure built in 2012, with approximately 2,130 square feet of living space, including basement development, and an attached garage of approximately 526 square feet. The property features six bedrooms, four full bathrooms, one 2-piece bathroom and central air conditioning.

[15] The Respondent submitted three comparable properties to defend the assessed value of the subject property. The comparable properties were:

- a) 128 Furber Street
 - i) This property is located on an interior lot.
 - ii) The house size is 1,930 square feet (200 square feet smaller than the subject property).
 - iii) The lot size is 3,877 square feet (about 412 square feet smaller than the subject property, but with a similar layout – no backyard).
 - iv) The property was built in 2014.
 - v) It does not have central AC or garage but includes a finished basement suite.
 - vi) The title transferred in July 2022 for \$632,000. Its sale price, time adjusted to the valuation date of July 1, 2023, is \$616,516 or \$319 per square foot.

b) 188 Coniker Crescent

- i) This 2-storey property has a house size of 1,791 square feet (339 square feet smaller than the subject property).
- ii) The lot size is 4,415 square feet (approximately 126 square feet larger than the subject property) and is situated on an interior lot.
- iii) The property was built in 2012 and does not have a garage.
- iv) This property, like the subject property, features central air conditioning and a finished basement suite.
- v) Although this property has a backyard, it is irregularly shaped.
- vi) The title transferred in September 2022 for \$580,000. Its sale price, time adjusted to the valuation date of July 1, 2023, is \$564,450 or \$317 per square foot.

c) 189 Huberman Way

- i) This 2-storey property has a house size of 2,178 square feet (48 square feet larger than the subject property).
- ii) The property is situated on an interior lot.
- iii) The lot size is 4,619 square feet (330 square feet larger than the subject property).
- iv) Built in 2012, the house includes an attached garage.
- v) It has a finished basement with a suite and central air conditioning.
- vi) The property has a regularly shaped backyard which backs onto other property.
- vii) The title transferred in August 2022 for \$724,000. Its sale price, time adjusted to the valuation date of July 1, 2023, is \$707,782 or \$325 per square foot.

[16] The Respondent presented that in the complaint form, the Complainant cited 176 Comeau Crescent as comparable property, however, the title for this property was transferred on January 11, 2024. Based on the July 1, 2023, valuation date, this sale is deemed to be post-facto, therefore cannot be considered for the 2024 tax year. This sale can be considered for the 2025 tax year.

[17] The Respondent concluded that assessors are legislated to use the specific valuation date of July 1, 2023, and assessors are then required to compare valid sales of similar properties and determine mass appraisal values based on those sales.

[18] The Respondent has provided three comparable properties that show the assessment for 104 Ward Crescent is within the range of values and is fair and equitable.

[19] The Respondent requested that the LARB confirm the assessment for the subject property at \$657,810.

DECISION

[20] It is the Decision of the LARB to confirm the assessment amount of \$657,810.

REASON FOR DECISION

[21] Section 6 of the Matters Relating to Assessment Complaints Regulation states that the Assessment Review Board must not hear any evidence that has not been disclosed.

[22] The objective of the hearing is for the Complainant to explain why the information, in this case the assessment amount as checked on the complaint form, is incorrect, and what the correct information should be, along with justification for the requested assessed value.

[23] The Board found that the Complainant's statements on the complaint form did not constitute sufficient evidence to demonstrate that the assessment is incorrect. The onus is on the Complainant to provide evidence to support their case, failure to do so does not mean that the onus is transferred to the Respondent.

[24] Although the Complainant suggested that the Respondent did not follow policy, the Complainant presented no evidence to that effect, therefore the Board gave the statement little weight.

[25] The Complainant failed to provide a revised requested assessment amount for the Board's consideration. As such, the Board does not have any information on which it can rely on.

[26] The Board put considerable weight on the Respondent's comparables for 128 Furber Street, 188 Coniker Crescent and 189 Huberman Way.

[27] 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 \$657,810.

[28] 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").

[29] It is so ordered.

DISSENTING OPINION

[30] There was no dissenting opinion.

[31] 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 4th day of September, 2024.

FOIP Section 17(1)

S. Schaffer, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
C-1	Complaint Form (2 pages)
R-1	RMWB Assessment Disclosure (43 pages)
R-2	RMWB Assessment Guide (13 pages)
R-3	RMWB Law & Legislation Brief (58 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
S. Bachi	Complainant
S. Kim	Assessor, Regional Municipality of Wood Buffalo
J. Peyton	Supervisor, Regional Municipality of Wood Buffalo

APPENDIX C**LEGISLATION**

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

Issues and evidence before panel

- 6 A local assessment review board panel must not hear
- (a) any matter in support of an issue that is not identified on the complaint form, or
 - (b) any evidence that has not been disclosed in accordance with section 5.

Disclosure of evidence

- 5(1) In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.
- (2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:
- (a) the complainant must, at least 21 days before the hearing date,
 - (i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
 - (b) the respondent must, at least 7 days before the hearing date,
 - (i) disclose to the complainant and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent’s evidence;
 - (c) the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.