Wood Buffalo TRIBUNALS
Local Assessment Review Board

Board Order 2026-002

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:

Crescent Electric Ltd. – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

G. Dahlen, Presiding Officer
S. Yasin-Mughal, Member

Staff:
A. Hawkins, Clerk

LARB Counsel:
G. Stewart-Palmer, K.C.

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] This complaint deals with the Complaint of the Assessment of the following property:

Assessment Roll Number	51003345
Civic Address	217 Heritage Drive, Fort McMurray, AB
Owner	Crescent Electric Ltd.
File Number	ARB 25-029

[2] The subject property is a vacant 2,433 square foot (226 sq²) end lot with rear lane access, located in the North Parsons neighborhood of Fort McMurray, and is zoned R2. R2 zoning permits low density residential lots.

[3] This is the re-hearing of the complaint filed for the 2025 Tax Year. Following the initial decision of the LARB, the Complainant applied for judicial review of the LARB's decision. The matter was remitted for re-hearing.

PROCEDURAL MATTERS

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

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

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

PRELIMINARY MATTERS

Notice of Re-Hearing

[7] On December 11, 2025, the Clerk of the LARB sent the Notice of Hearing for this complaint to the Complainant, Crescent Electric Ltd. via email to cresentelectric.ca@gmail.com and to msbachi@gmail.com and to the Respondent Assessor at assessment_taxation@rmwb.ca and czukiwski@rmrf.com

[8] On the same day, the Clerk of the LARB had a hard copy of the Hearing Notice delivered to the Complainant at the property address on the LARB's file.

[9] The Notice of Hearing identified that a virtual hearing had been scheduled for January 27, 2026 starting at 9.00am. The Notice of Hearing advised that the documents previously submitted as part of the complaint disclosure process would be relied upon at the re-hearing.

[10] As set out in the LARB's Decision Letter of January 27, 2026, the Complainant did not attend the hearing on January 27, 2026, noting that they had issues with Teams. The LARB granted an adjournment of the hearing due to the Complainant's inability to connect to Teams and the absence of any objection from the Respondent Assessor.

[11] At the commencement of the re-hearing on February 11, 2026, the Clerk advised the LARB that following the January 27, 2026 hearing, the Clerk emailed to all parties requesting confirmation of their availability for a hearing date of February 11, 2026 or three alternate dates provided should the parties not be available for February 11, 2026. The Clerk requested confirmation of availability for the new dates by noon the following day and advised that if responses were not received by the specified deadline, the date for the re-hearing would be selected. The Clerk heard from the Respondent Assessor by the specified deadline, but did not hear from the Complainant.

[12] The re-hearing was set for February 11 at 9.00 am and the Clerk provided email confirmation to the Complainant and the Respondent Assessor of the date. The Clerk also confirmed that the re-hearing would be conducted in a hybrid manner as noted in the LARB's January 27, 2026 Decision Letter.

[13] Following the Clerk's confirmation of re-hearing date and hearing mode, the Complainant emailed the Clerk requesting a rescheduling of the hearing and requesting a change in hearing mode to an in-person hearing in Fort McMurray with the LARB and all parties and their representatives in person in Fort McMurray.

[14] The Board marked the correspondence between the parties and the Clerk as an exhibit. There was no objection by the parties to the correspondence being marked as an exhibit.

[15] At the start of the re-hearing, the Clerk noted that based upon the exchanges of emails between the Clerk and the Complainant, there appeared to be two preliminary issues:

1. The Complainant's request for the postponement of the re-hearing for 3 months; and
2. The Complainant's request to change the format of the hearing from hybrid to in-person.

Submissions of the Complainant

[16] The Complainant confirmed that he was requesting an adjournment. He stated that he had to leave for overseas for a 3-month period and stated that he would "not be in town or in Canada". In relation to his request for a different hearing mode, the Complainant stated that the hearing must be in person and referred the LARB to his written correspondence of February 4, 2026, stating that he had no comments beyond that contained within his email.

Submissions of the Respondent Assessor

[17] In response, the Respondent Assessor stated that in relation to the Complainant's requested adjournment, the Complainant had not provided the LARB with the dates of his flights.

[18] In relation to the request for an in-person hearing, the Respondent Assessor referred the LARB to the Respondent Assessor's letter setting out the considerations to determine

whether a hybrid hearing is procedurally fair. The Respondent Assessor noted that the Complainant was in the hearing room and that there was no issue with any person in the hearing room being able to hear and see the LARB, the Complainant or the Assessor. The Respondent Assessor's position was that the LARB is entitled to choose the hearing mode that it determines is appropriate, but there is no procedural unfairness to either of the parties by conducting a hybrid hearing.

BOARD DECISION AND REASONS ON PRELIMINARY MATTERS

Issue 1 – Adjournment Request

[19] The LARB denies the adjournment request.

[20] The LARB is governed by provisions of s. 18 of the Matters related to Assessment Complaints Regulation, AR 201/2017. Section 18 of that Regulation states:

> *18(1) Except in exceptional circumstances as determined by a Panel of an Assessment Review Board, the Panel may not grant a postponement or adjournment of a hearing.*
>
> *(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.*

[21] As noted within the Exhibit P4, the Complainant requested a 3-month adjournment noting specifically that "I am not available for next 3 months [SIC]." In his January 29, 2026 12.59 pm email, the Complainant stated "I am currently managing urgent matters overseas which limits my immediate availability." On February 11, 2026, the Complainant confirmed that he was still requesting an adjournment because he has to leave for overseas for 3 months. He stated that he is not in Town or in Canada, but did not indicate when he was leaving, and did not indicate why the hearing could not proceed on February 11, 2026.

[22] The LARB must determine whether the reasons provided by the Complainant constitute an exceptional circumstance.

[23] Having considered the evidence in support of the application for an adjournment, the LARB is not persuaded that the evidence supports a conclusion that there is an exceptional circumstance for the following reasons.

[24] The Complainant had sufficient time to prepare for the hearing. The Complainant was first advised on December 11, 2025 that the hearing date was January 27, 2026, giving him almost 2 months to prepare. The Complainant did not provide any notice to the LARB

between December 11, 2025 and February 4, 2026 of his unavailability to attend a merit hearing. The LARB is of the view that a trip of 3 months is a significant trip and is not convinced that the need for the trip would have arisen between January 27 and February 4, 2026. Even if the Complainant had to deal with overseas matters does not mean that he could not have prepared for a hearing on February 11, 2026. Having other commitments is not an exceptional circumstance justifying a postponement of the hearing for the second time. Further, the Clerk advised that the Complainant could have an agent present on his behalf. The Complainant did not provide any reasons why an agent could not have attended on February 11, 2026 if the Complainant was not able to present. The LARB also notes that the Complainant did attend the first portion of the hearing on February 11, 2026. When the LARB advised that the hearing would proceed on the merits, the Complainant left the hearing room saying only that he was prepared to speak only to the two preliminary matters. The Complainant was in attendance and could have presented his materials to the LARB for consideration on February 11. Moreover, the complaint is in relation to a 2025 Tax Year complaint. The Municipal Government Act provides that the intention is for complaints to be heard within the same tax year (here, 2025). The requested adjournment would have put the hearing date into May or June of 2026, which is well past the 2025 year. Based on the entirety of the evidence, the LARB finds that there are no exceptional circumstances justifying another adjournment.

Issue 2 – Request to change the format of the hearing from hybrid to in-person

[25] In relation to the second preliminary matter of a change in hearing mode, the Complainant requested that the hearing proceed by way of a fully in-person hearing. The Complainant relied upon his written submissions from his email of February 4, 2026 at 11:31 am. The Complainant's first reason for an in-person hearing was that the Complainant had technical malfunctions with Teams. However, even if the Complainant had previous technical issues, the Complainant was in person with the Assessor and the LARB members and counsel for the LARB and counsel for the Respondent Assessor had no technical difficulties on February 11, 2026. The LARB does not find that concerns about the Complainant's technical issues support the need for all individuals to attend in person in Fort McMurray, particularly since the Complainant's technical issues were resolved by his attendance in person.

[26] The Complainant's second rationale for a fully in-person hearing was that the re-hearing required an assessment of credibility and the Complainant required "effective observation and cross examination". The LARB notes that the Complainant was in attendance and that the Complainant raised no concerns about his ability to see the LARB or to hear from the LARB. The images of the LARB members and the two counsel were projected on a large screen in the hearing room. Moreover, the Board was able to see and

hear from the Complainant. The Municipal Assessor was sitting across the table from the Complainant in the same hearing room so there was no lack of fairness in the Complainant being able to properly see and hear from the Assessor. The LARB rejects this rationale as justifying an in-person hearing. The LARB finds that even if credibility was in issue, which the LARB makes no determination on, the Complainant was in the same room and could effectively observe the Assessor across the table. Further, the Complainant could ask the Assessor questions since they were in the same room.

[27] The Complainant's third point was to clarify that the Complainant was prepared to proceed on February 11, 2026, provided that the hearing was conducted in person. The LARB notes that this third statement from the Complainant's written submissions were contradicted by the Complainant's oral submissions on February 11, 2026 that he was requesting an adjournment for 3 months. Therefore, the LARB is not persuaded by the third reason as justifying a fully in-person hearing.

[28] The Complainant's fourth reason was an assertion that there had been "procedural irregularities". The Complainant's assertion was that the phone calls made during the January 11, 2027 hearing to determine whether the Complainant was going to attend and to find alternate dates for the new date are evidence of procedural irregularities. In light of the December 11, 2025 notice of the hearing, the LARB could have proceeded in the Complainant's absence. In an attempt to ensure that the Complainant was afforded an opportunity to appear before the LARB, the LARB had the Clerk phone the Complainant. The LARB is of the view that the phone calls were not procedural irregularities but were attempts to ensure that the Complainant was afforded every opportunity to attend the re-hearing.

[29] The LARB must weigh procedural fairness to the Complainant as well as to the Respondent Assessor. In considering the Complainant's arguments, the LARB was not prepared to change the hearing mode given the need to complete this hearing which is for the 2025 tax year. The LARB affirmed the hybrid hearing mode.

[30] As noted, when the Board announced its decisions on the two preliminary questions, the Complainant left the hearing room indicating that he was only prepared to speak to the two preliminary matters and was not prepared to address the merits of the matter.

[31] The Board notes that the refusal of the Complainant to attend the hearing was a choice made by the Complainant. While the Complainant does not need to attend the re-hearing, the absence of the Complainant did not prevent the Board from continuing the re-hearing on its merits.

[32] As a result, even though the Complainant did not stay in attendance during the re-hearing, the Board continued the re-hearing to address the 2025 complaint.

[33] It is so ordered.

ISSUES

Issue identified on the complaint form	Assessment Amount	Requested Value
An Assessment Amount	$107,780	$45,000

MERIT MATTERS

Position of the Complainant

[34] The Complainant's disclosure was limited to what was provided on the *Assessment Review Board Complaint* form (Exhibit C-1). No additional disclosure was submitted by the Complainant during the legislated disclosure period.

[35] The Complainant disagreed with the methodology used by the Respondent to value the subject lot. Two market comparables were provided in support that the subject's assessment was excessive. Details provided were as follows:

Comparable	Address	Lot Size	Sale Price
C1	696 Athabasca Avenue	3,228 square feet (sf)	$47,250
C2	137 Auger Court	3,894 sf	$50,000

[36] The Complainant requested that the subject assessment be reduced to $45,000, given the sales evidence provided.

Position of the Respondent

[37] The Respondent provided an overview of the property assessment process used within the Province of Alberta. Assessments are prepared using mass appraisal techniques, are based on market value, and are statistically tested on an annual basis to ensure accuracy and consistency. Uniform methods and valuation techniques ensure assessments are prepared fairly and equitably for all properties within the given municipality.

[38] The subject assessment was prepared using the direct sale comparison approach, based on sales of vacant residential properties occurring between July 1, 2019, and June 30, 2024, which were time adjusted to the legislated valuation date of July 1, 2024. A multiple regression model is developed to analyze relevant market sales data occurring within the five-year sales period. Assessments are audited annually by Alberta Municipal Affairs. All quality standard guidelines have been met, in the preparation of assessments within the municipality.

[39] The subject is an end lot with rear lane access and is located within the 'Parsons North' neighbourhood. Lot size is confirmed as being 2,433 square feet (sf) and has effective zoning of 'R2'. An aerial photo of the subject was presented to visually confirm the lot shape and vacant status.

[40] The Respondent presented three comparable sales in support of the subject assessment. All were located in the same market area as the subject. Data presented about each comparable is summarized below:

Attributes	Comparable R1	Comparable R2	Comparable R3
Address	284 Fireweed Crescent	255 Prospect Drive	245 Siltstone Place
Neighbourhood	7225	7230	7230
Sale Date	4-Jan-2023	14-Jan-2023	1-Feb-2023
Sale Price	$130,000	$92,500	$86,000
Time Adjustment Factor	0.9305	0.9305	0.9343
Time Adjusted Sale Price (TASP)	$120,965	$86,071	$80,350
Zoning	R1	R1S	R2
Rear Lane	No	Yes	No
Lot Size (sf)	5,180 sf	3,533 sf	3,363 sf
TASP per sf	$23	$24	$24
2025 Assessment	$133,260	$82,810	$86,010

[41] Aerial photos and a copy of the Land Title transfer document were presented for each of R1 through R3. The indicated median sale price for R1 through R3 was $24 per sf.

[42] The Respondent critiqued the sale comparables provided by the Complainant. Both sales were located in the 'Abasand' neighbourhood which is located within a different market area as compared to the subject's market area.

[43] The property located at 696 Athabasca Avenue, sold after the legislated July 1, 2024 valuation date, rendering it a 'post-facto' sale. Post-facto sales are not included in the sales analysis period used by the Respondent to establish the subject assessment. The Board should place no weight on the post-facto sale. A copy of the Land Title transfer document was presented as confirmation of the sale transfer date.

[44] Four comparable sales of vacant lots located in Abasand were presented by the Respondent, as support that Abasand realizes lower sales prices, and lower TASP's per sf, as compared to lots in the subject's market area.

Attributes	Comparable R4	Comparable R5	Comparable R6	Comparable R7
Address	123 Athabasca Crescent	137 Auger Court	141 Amberwood Court	105 Amberwood Court
Neighbourhood	1302	1302	1302	1302
Sale Date	21-Jul-2023	11-May-2024	11-May-2024	11-May-2024
Sale Price	$60,000	$50,000	$54,000	$52,000
Time Adjustment Factor	0.9511	0.9920	0.9920	0.9920
TASP	$57,186	$49,600	$53568	$51,584
Zoning	R1S	R1S	R1S	R1S
Lot Size (sf)	3,899 sf	3,893 sf	3,913 sf	3,000 sf
TASP per sf	$14	$12	$13	$17

[45] The indicated median sale price per sf for R4 through R7 was $14.

[46] The Respondent recommended that the subject assessment be revised to $58,390, based on the median TASP per sf result indicated from comparables R1 through R3. $58,390 represents the subject lot size of 2,433 sf multiplied by $24 per sf.

DECISION

[47] It is the Decision of the LARB to **REVISE** the subject assessment to $58,390.

REASON FOR DECISION

[48] 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”).

[49] The Board finds that the assessment methodology utilized by the Respondent in preparing the subject assessment followed legislative guidelines and accepted mass appraisal processes. The Complainant’s contention that the assessment was prepared improperly is found to be unsubstantiated.

[50] The Board places greatest weight on the Respondent’s sales comparables, R1 through R3. These three comparables were located in the same market area as the subject and were similar in their assessment attributes, as compared to the subject.

[51] The Board places no weight on the Complainant’s two sales comparables, C1 through C2. Both are located in a different market area, which was established by the Respondent, through the presentation of sales comparables R4 through R7, to transact for lower TASP’s and TASP’s per sf, as compared to the subject’s market area. The Board relies on the Respondent’s evidence that C1 was a post-facto sale, and as such was not sales data used in the preparation of the subject assessment.

[52] The Board finds that the indicated median TASP per sf of $24 derived from R1 through R3, is the best evidence, as to the applicable market value for the subject property, as of the July 1, 2024 valuation date. The Board finds the Respondent’s revised assessment of $58,390 is fair and reasonable, given the evidence before the Board.

[53] It is so ordered.

DISSENTING OPINION

[54] There was no dissenting opinion.

[55] 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 23rd day of February, 2026.

Access to Information Act s 20(1)
[redacted]

G. Dahlen, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
C 1	ARB 25-029 Complaint Form (2 pages)
R 2	ARB 25-029 RMWB Disclosure (14 pages)
R 3	ARB 25-029 2025 RMWB Law Brief (58 pages)
P 4	ARB 25-028 Request for Adjournment Documentation (48 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
Saad Bachi	Complainant
Dawn Robichaud	Assessor, Regional Municipality of Wood Buffalo
Samson Ahensan	Assessor, Regional Municipality of Wood Buffalo
Carol Zukiwski	Reynolds Mirth Richard & Farmer LLP, Legal Counsel for the Regional Municipality of Wood Buffalo

APPENDIX C

LEGISLATION

Municipal Government Act, R.S.A. 2000, c. M-26
Matters Relating to Assessment and Taxation Regulation, 2018 – AR 203/2017
Matters Relating to Assessment Complaints Regulation, 2018 – AR 201/2017