

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:

A. McKenzie, Presiding Officer

D. Cleaver, Member

S. Schaffer, Member

Staff:

A. Hawkins, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A hearing was convened on August 13, 2025, 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	51003340
Civic Address	213 Heritage Drive, Fort McMurray, AB
Owner	Crescent Electric Ltd.
File Number	ARB 25-028

[2] The subject property is a vacant 2877 square feet (267 square meter) interior lot with rear lane access, located in the North Parson's neighbourhood of Fort McMurray, and with an effective zoning of R2 which represents low density residential lots.

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 Presiding Officer noted that the Complainant was not present at the time the hearing was to commence. The Clerk confirmed that proper notice of the hearing had been provided to all parties. The Board delayed the start of the hearing by 30 minutes to provide an opportunity for the Complainant to participate. The hearing

commenced with no representation from the Complainant as required by Section 463 of the *Municipal Government Act*.

463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

- (a) all persons required to be notified were given notice of the hearing, and*
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.*

- [5] The parties present 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.
- [7] The Respondent requested that File ARB 25-028 and File ARB 25-029 be heard together as both files have issues which are common to both, and the same evidence will be presented for both files.
- [8] The Board denied hearing both files together. It was determined that each file should be heard separately for the benefit of the Complainant for clarity and transparency. The Board agreed to hear both cases consecutively with evidence from File ARB 25-028 being carried forward to File ARB 25-029.

ISSUES

Issue identified on the complaint form	Assessment Amount	Requested Value
An Assessment Amount	\$115,810	\$45,000

MERIT MATTERS

Position of the Complainant

- [9] The Complainant provided a completed Assessment Review Board Complaint Form (Exhibit C-1).
- [10] The Complainant stated on the Form that the assessment was not the proper way to compare the lot value.
- [11] The Complainant stated on the Form sales data for two properties:

Address	Lot Size	Sale price
696 Athabasca Avenue	3228 square feet	\$47,250.00
137 Auger Court	3894 square feet	\$50,000.00

- [12] No further disclosure of evidence, either written or verbal, was provided or available to the Board to consider.

Position of the Respondent

- [13] The Respondent provided a 13-page assessment disclosure package (Exhibit R-1) and a 58-page RMWB Law & Legislation Brief (Exhibit R-2)

[14] The Respondent submitted that vacant residential land within Fort McMurray is valued using the Direct Sales Comparison approach. This is determined to be the most appropriate method for valuation as this approach mirrors the actions of buyers and sellers in the marketplace.

[15] The Respondent further submitted that vacant residential properties are assessed using multiple regression analysis, which adjusts for attributes that impact market value to arrive at a typical market value. Provincial Legislation requires municipalities to prepare assessments that represent market value by application of the mass appraisal process.

[16] The Respondent presented that the subject property, 213 Heritage Drive, is an interior lot with rear lane access, located in the Parson's North neighbourhood of Fort McMurray. The lot size is 2877 square feet (267 square meters) with an effective zoning of R2 which represents low density residential lots.

[17] The Respondent submitted three significant comparable sales from the same market area as the subject property. The analysis of these comparable sales were time adjusted to reflect what landowners could have sold their vacant lots on the open market on the valuation date of July 1, 2024 (Exhibit R-1, Page 7):

Address	Sale Date	Sale Price	Adjusted Price	Time Adjustment	Zone	Rear Lane	Lot Size	\$/SF	NBHD	Current Assessment
284 Fireweed Crescent	04-Jan-23	130,000	120,965	0.9305	R1	N	5180	\$23	7225	133,260
255 Prospect Drive	14-Jan-23	92,500	86,071	0.9305	R1S	Y	3533	\$24	7230	82,810
245 Siltstone Place	01-Feb-23	86,000	80,350	0.9343	R2	N	3363	\$24	7230	86,010

It was calculated that the median price per square foot for sales in the Parson's North neighbourhood is \$24.

[18] The Respondent provided additional details on the comparable sales that the Complainant submitted. Both Complainants comparables are sales from the Abasand neighbourhood, a different market area from the subject property, and that 696 Athabasca Avenue is a post-facto sale.

[19] An analysis was conducted using four sales of vacant land in the Abasand neighbourhood (Exhibit R-1, Page 8):

Address	Sale Date	Sale Amount	Time Adjustment	Adjusted Price	Zoning	Lot Size	\$/SF	NBHD
123 Athabasca Crescent	21-Jul-23	60,000	.9531	57,186	R1S	3899	14	1302
137 Auger Court	11-May-24	50,000	.992	49,600	R1S	3893	12	1302
141 Amberwood Court	11-May-24	54,000	.992	53,568	R1S	3913	13	1302
105 Amberwood Court	11-May-24	52,000	.992	51,584	R1S	3000	17	1302

It was calculated that the median price per square foot in Abasand is \$14. This indicates that market value in the Abasand neighbourhood is not comparable to the market value in the Parson's North neighbourhood.

[20] The Respondent submitted the title document of 696 Athabasca Avenue. It shows that the title was transferred July 12, 2024, meaning the sale was completed after the legislated July 1, 2024 deadline. Therefore, this sales comparable cannot be considered for the 2025 tax year.

[21] Upon questioning from the Board, the Respondent confirmed that the original assessment of \$115,000 was too high and confirmed that it should be revised.

[22] The Respondent requested that the assessment for 213 Heritage Drive be revised to \$69,040. This revised assessment amount was calculated by applying the median price per square foot of \$24, as determined through the sales analysis brought forward, to the 2877 square feet size of the subject property.

DECISION

[23] It is the Decision of the LARB to **REVISE** the assessment amount to \$69,040.

REASON FOR DECISION

[24] 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").

[25] The Board accepted the Respondents comparable sales data as the best indicators of the subject property's value. These comparables are within the subject property's market area and the Board was convinced that they are the most relevant in confirming the market value. The sales analysis of these comparables sales used to determine the revised assessment amount represents a fair and equitable value for the subject property.

[26] The Board agreed that the Direct Sales Comparison approach for valuation was the most appropriate method to assess the subject property. The Respondent's comparable sales data confirmed that there are sufficient sales data within the market area to support this assessment approach.

[27] The Board could not place any weight on the statement from the Complainant that the assessment was "not the proper way to compare the lot value". No evidence or submissions were provided to support, or to provide context to, this claim.

[28] The Board placed little weight on the sales comparables provided by the Complainant. No evidence was provided by the Complainant to support how these sales were comparable to the subject property.

[29] The Board was persuaded by the Respondent that the sales data provided by the Complainant were not comparable in nature to the subject property. The board accepted

the analysis of sales from the Respondent of the Abasand neighbourhood that Abasand is a different market area and thus not comparable to the subject property.

[30] The Board could not consider the Complainant sales comparable for 696 Athabasca Avenue, this sale was completed July 12, 2024. Sales after July 1 of the assessment year are considered post-facto and cannot be considered as valid sales data for the assessment period. Section 6 of *MRAT* states:

Valuation date

6 Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

[31] The Board only accepted the revised assessment amount because it was requested by the Respondent and there was relevant sales data to support the revised amount. Had the Respondent not requested to revise the assessed value, the Board would not have accepted the Complainant's request to lower the assessed value. The Complainant did not provide sufficient evidence to support their request to reduce the assessment value.

[32] It is so ordered.

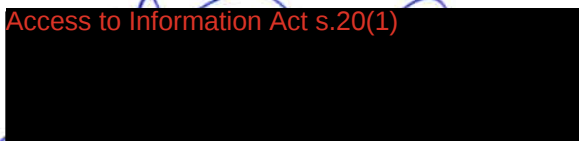
DISSENTING OPINION

[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 25th day of August, 2025.

Access to Information Act s.20(1)

A large black rectangular redaction box covering the signature of the Presiding Officer.

A. McKenzie, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
C-1	ARB 25-028 Complaint Form (2 pages)
R-1	ARB 25-028 RMWB Disclosure (13 pages)
R-2	ARB 25-028 2025 RMWB Law Brief (58 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
Dawn Robichaud	Assessor, Regional Municipality of Wood Buffalo
Samson Ahensan	Assessor, 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