Wood Buffalo TRIBUNALS
Local Assessment Review Board

Board Order 2026-004

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:

Nadiia Kalyn – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

S. Schaffer, Presiding Officer
T. Morris, Member
T. Salisbury, Member

Staff:
A. Hawkins, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A hearing was convened on July 16, 2026 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	50659990
Civic Address	255 Prospect Drive Fort McMurray, AB
Owner	Nadiia Kalyn
File Number	ARB 26-001

[2] The subject property is located in the Stone Creek Central neighbourhood of Fort McMurray. Built in 2024, this single detached residence is a 2-storey house with 3 bedrooms, 2 full bathrooms, 1 half bathroom, and an unfinished basement. The size of the building is approximately 1,638 square feet.

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 hearing notification was provided to the Complainant on May 15, 2026, with a subsequent reminder of the hearing time and date, sent on July 13, 2026. The hearing commenced with no representation from the complainant as required by Section 263 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.

PRELIMINARY MATTERS

[7] There were no preliminary matters raised.

ISSUES

Issue identified on the complaint form	Assessment Amount	Requested Value
An Assessment Amount	$457,530	$410,000

MERIT MATTERS

Position of the Complainant

[8] The Complainant provided a completed Assessment Review Board Complaint Form (Exhibit C-1).

[9] The Complainant stated on the Form:

a) that the value is too high and does not reflect the current condition of the property.
b) the property does not have a garage, and the basement is unfinished.
c) these factors reduce the market value compared to similar properties in the neighborhood that have a garage and a finished basement; and
d) requested that the assessed value be adjusted to $410,000.

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

Position of the Respondent

[11] The Respondent provided a 19-page assessment disclosure (Exhibit R-2), a 58-page RMWB Law & legislation Brief (Exhibit R-3) and a 13-page RMWB Assessment Guide for Single Family Residential Assessment Guide for 2026 Tax Year.

[12] The Respondent spoke to the property assessment process used within the Province of Alberta. Assessments are prepared using mass appraisal techniques, based on market value. Single family residential properties, such as the subject property, are assessed using the Direct Sales Approach and using multiple regression analysis, which adjusts for attributes that impact market value, in order to arrive at a typical market value. In summary:

Single family residential assessments represent:

- an estimate of the value;
- of the fee simple estate in the property;
- as it existed on December 31, 2025, and
- as if it had been sold in the condition on July 1st, 2025;
- on the open market;
- under typical market conditions;
- by a willing seller to a willing buyer.

[13] The Respondent presented that the models, the process utilized and the results are reviewed and all sales and final assessments are submitted annually to the Department of Municipal Affairs for auditing purposes.

[14] The Respondent identified that the subject property is in the Stone Creek Central neighbourhood of Fort McMurray. The subject property was built in 2024. The structure is an approximately 1,638 square feet, 2-storey house with an unfinished basement. The house is located on an interior lot and for valuation purposes is considered to be in excellent condition. The subject property is a 3-bedroom, 2 full bathrooms and 1 half bathroom single detached residence.

[15] The Respondent added that the subject property is located in one of Fort McMurray's most sought after residential communities, offering excellent access to a wide range of amenities, including schools, restaurants, parks, walking trails, recreation facilities and shopping locations.

[16] The Respondent provided an aerial view of the location of the subject property and comparable properties used in the following table comparison table to defend the assessed value of the subject property. The adjusted sale price per square foot of the comparable properties ranges from $306 to $319, with the subject property being assessed at $286 per square foot.

	255 Prospect Drive - Subject Property		**C1**	**C2**	**C3**
			212 Siltstone Place	**200 Silststone Place**	**176 Siltstone Place**
House Size (sqft)	1,638		1,386	1,786	1,495
Lot Size (sqft)	3,534		3,389	3,638	3,398
Year Built	2024		2017	2022	2017
Garage	N		N	N	N
Bathrooms	2 Full 1 Half		2 Full, 1 3/4, 1 Half	3 Full, 1 Half	3 Full, 1 Half
Basement	N		Y	Y	Y
Sale Date			20-Feb-25	7-Nov-24	17-Jul-24
Sale Price			445,000	550,000	475,000
TASP			443,620	547,140	471,200
Subject Assessment 2026	457,350	$279			
Comparables $/sqft	Median $/sqft	AVG $/sqft			
	$315	$313			
Subject property assessment using the comps Median	$315.00				
	$ 515,970				
Adj. Sale Price/sqft			$319	$306	$315

[17] The Respondent summarized that the sales analysis of the three comparable sales concludes that all the comparable properties are older than the subject property, located in the Stone Creek neighbourhood, are all without a garage and were sold within the range of $455,000 to $550,000. Considering all the comparable and their time-adjusted sale prices, the assessed value of the subject property is lower than the range of time-adjusted sale prices of comparables C2 and C3, therefore the current assessed value is accurate and fair and should be confirmed by the Assessment Review Board.

[18] The Respondent offered that the Complainant did not submit a disclosure report, other than the statement made on the complaint form, being "The assessed value is too high and does not reflect the current condition of the property. The property does not have a garage, and the basement is unfinished. These factors reduce the market value compared to similar properties in the neighbourhood that have a garage and a finished basement. I am requesting that the assessed value be adjusted to $410,000."

[19] The Respondent presented that although the Complainant states that the assessed value is too high, there is no evidence provided to validate this claim.

[20] The Respondent confirmed that in reviewing the assessment, consideration was given to the subject property's characteristics, including living area, age, quality, condition, garage, finished basement and other relevant attributes. The assessment was developed using market based mass appraisal techniques and reflects an analysis of comparable sales.

[21] The Respondent concluded that assessors are legislated with respect to valuation date and are required to compare valid sales of similar properties to determine mass appraisal values based on those sales. The onus is on the complainant to provide data in support of any complaint filed.

[22] Prior to the hearing being closed, the respondent confirmed that the assessed value of the subject property is $457,530 as shown in Exhibit 1 (Page 1 of 19) rather than $457,350 as stated in the respondent's disclosure statement and shown in Exhibit 1 (Pages 7, 9, 12 and 14).

[23] The Respondent requested that the LARB confirm the assessed value of the subject property at $457,530.

DECISION

[24] It is the Decision of the LARB to confirm the assessment amount of $457,530.

REASON FOR DECISION

[25] The Board recognizes that the onus is on the Complainant to justify why the subject property's assessment should be revised. While the Complainant noted reasons for their appeal in their Complaint Form, they did not submit any evidence to support their position.

[26] The Board placed significant weight on the comparables presented by the Respondent.

a) The comparables are all in the same neighbourhood and are close in proximity to the subject property.
b) The comparables are close in age to the subject property.
c) The comparables are of a similar house size and lot size as the subject property.
d) The comparables do not have garages.

[27] The Complaint Form noted the assessed value does not match the condition of the subject property. There is no evidence before the Board to suggest that the Respondent's identification of the subject property being in "excellent condition" is inaccurate, especially given the subject property was built in 2024. As noted above, the onus is on the Complainant to provide evidence that supports their position. In the absence of evidence to the contrary, the Board accepts the subject property is in excellent condition.

[28] The Complaint Form identified that the subject property has no garage which reduces the value compared to other properties in the neighbourhood. The Board recognizes that the comparable properties that the Respondent provided also lacked garages. Therefore, the Board accepts that the lack of garage on the subject property had been factored into the assessed value provided by the Respondent.

[29] The Complaint Form also argued that the lack of finished basement also contributes to a lower value for the subject property. It is noted that the comparables provided by the Respondent all have finished basements. The Board recognizes that the subject property was assessed at $279 per square foot, compared to $306-$319 per square foot adjusted sale price for the comparables provided by the Respondent, which is approximately 10%-14% higher than the subject property. The Board accepts the submission from the Respondent that the subject property's characteristics, including basement, are reviewed as part of the assessment, and that the lack of finished basement explains why the subject property was assessed lower (per square foot) than the comparable properties.

[30] 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").

[31] It is so ordered.

DISSENTING OPINION

[32] There was no dissenting opinion.

[33] 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 28th day of July, 2026.

ATIA s.20(1) [redacted]

S. Schaffer, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
C-1	Complaint Form (1 page)
R-2	RMWB Assessment Disclosure (19 pages)
R-3	RMWB Law & Legislation Brief (58 pages)
R-4	RMWB Assessment Guide (13 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
Dawn Robichaud	Assessor, Regional Municipality of Wood Buffalo
Cheng Wu	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, 20181 – AR