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Complaint ID 0262 1510 Roll 30002032950  
Complaint ID 0262 1511 Roll 30002032900  
Complaint ID 0262 1512 Roll 30002032895  
Complaint ID 0262 1513 Roll 30002032850  
Complaint ID 0262 1514 Roll 30002033050

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LOCAL ASSESSMENT REVIEW BOARD DECISION  
HEARING DATE: June 1, 2021

PRESIDING OFFICER: R. Irwin  
BOARD MEMBER: R. Brown  
BOARD MEMBER: V. Keeler

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BETWEEN:

TOM & CAROL CHIU  
Represented By John Le Vann

Complainant

-and-

REVENUE & ASSESSMENT SERVICES  
For The City Of Red Deer

Respondent

This decision pertains to five complaints submitted to the Central Alberta Regional Assessment Review Board in respect of property assessments prepared by an Assessor of The City of Red Deer as follows:

| COMPLAINT ID & ROLL NUMBER | MUNICIPAL ADDRESS                    | ASSESSMENT AMOUNT |
|----------------------------|--------------------------------------|-------------------|
| 0262 1510 Roll 30002032950 | Unit 4, 6320 58 Avenue, Red Deer, AB | \$ 91,500         |
| 0262 1511 Roll 30002032900 | Unit 2, 6312 58 Avenue, Red Deer, AB | \$ 90,200         |
| 0262 1512 Roll 30002032895 | Unit 1, 6312 58 Avenue, Red Deer, AB | \$ 94,100         |
| 0262 1513 Roll 30002032850 | Unit 4, 6316 58 Avenue, Red Deer, AB | \$ 90,200         |
| 0262 1514 Roll 30002033050 | Unit 4, 6338 58 Avenue, Red Deer, AB | \$ 93,600         |

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The complaint was heard by the Local Assessment Review Board on the 1<sup>st</sup> day of June 2021, via Video Conference within the province of Alberta.

Appeared on behalf of the Complainant: John Le Vann

Appeared on behalf of the Respondent: Travis Larder, Property Assessor, City of Red Deer  
Gail Bukva, Property Assessor, City of Red Deer

**DECISION:** The assessed values of the subject properties are confirmed as follows for the reasons provided herein:

| COMPLAINT ID & ROLL NUMBER | MUNICIPAL ADDRESS                    | ASSESSMENT AMOUNT | BOARD DECISION |
|----------------------------|--------------------------------------|-------------------|----------------|
| 0262 1510 Roll 30002032950 | Unit 4, 6320 58 Avenue, Red Deer, AB | \$ 91,500         | \$ 91,500      |
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| 0262 1512 Roll 30002032895 | Unit 1, 6312 58 Avenue, Red Deer, AB | \$ 94,100         | \$ 94,100      |
| 0262 1513 Roll 30002032850 | Unit 4, 6316 58 Avenue, Red Deer, AB | \$ 90,200         | \$ 90,200      |
| 0262 1514 Roll 30002033050 | Unit 4, 6338 58 Avenue, Red Deer, AB | \$ 93,600         | \$ 93,600      |

### **JURISDICTION**

[1] The Central Alberta Regional Assessment Review Board [“the Board”] has been established in accordance with section 455 of the *Municipal Government Act*, RSA 2000, c M-26 [“MGA”] and the City of Red Deer bylaw.

### **PROPERTY DESCRIPTION AND BACKGROUND**

[2] The subject properties are residential single titled four plex condominiums.

[3] Notice of Hearings were sent to the Parties on April 12, 2021.

### **PRELIMINARY MATTERS**

[4] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.

[5] Neither Party raised any objection to the Panel hearing the complaint.

[6] As a preliminary matter, the Respondent requested the Board not accept the late disclosure submitted by the Complainant, May 20, 2021 (10 days after the May 10, 2021 disclosure date).

- [7] The Notice of Hearings for all five properties required the Complainant to file initial disclosure by May 10, 2021 in accordance with rules of disclosure pursuant to section 5 (2)(a) of the *Matters Relating to Assessment Complaint* (MRAC) regulations.

**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;

- [8] The Respondent then referred the Board to MRAC section 6 (b)

**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.

- [9] The Respondent also confirmed that they have not consented to the late evidence submission.

- [10] The Board questioned the Complainant as to the late filing. The Complainant stated they did receive the Notice of Hearings with the disclosure dates listed. The Complainant further stated they he had requested information from the Respondent but was provided incorrect information. As such a new request was forwarded to the Respondent but was told the information could not be provided.

- [11] The Board determined based on the information verbal testimony provided by the Complainant that they were aware of the disclosure dates as listed on the Notice of Hearings, there were no extenuating circumstances and no request for an extension of time for submission. The Board finds the Complainant Submission filed May 20, 2021 would not be accepted into the record.

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- [12] The Board then raised a preliminary matter of its own. The Board sought clarification of the assessment description of the subject properties under appeal. The Complainant explained that all the units are identical while the Respondent confirmed that each property address under appeal is a separate titled property. In examining the pertinent portions of the legislation and considering the discussion provided by the Parties, the Board found there was no need to suspend the merit hearing in pursuit of the preliminary issue.
- [13] No additional preliminary or procedural matters were raised by any Party. Both Parties indicated that they were prepared to proceed with the complaints.

### **POSITION OF THE PARTIES**

#### **Position of the Complainant**

- [14] The Complainant's presentation focused on a review of the completed complaint forms. It was explained to the Board that each form included the requested assessed value and the reason for the appeal, that the assessment is too high.
- [15] The Complainant told the Board that he felt the assessments on the subject properties were too high.

#### **Position of the Respondent**

- [16] The Respondent told the Board that the assessment on each property under appeal was fair and equitable and had been completed according to the legislated procedures outlined in the MGA.
- [17] The Respondent stated that it appears that the Complainant has not provided any evidence or argument that could persuade the Board that the assessment had not been prepared correctly.
- [18] The Respondent requested that the Board confirm all subject properties assessments in this hearing.

### **BOARD FINDINGS and DECISION**

- [19] The Board found that while the submission of the Complainant outlined the Complainant's position, the requested assessment values and the issue, that the assessment was too high, there was no other evidence or market data presented to persuade the Board that the assessment was incorrect. The Respondent's evidence and testimony that the assessment was completed in accordance with the legislation and that it was fair and equitable, was more convincing to the Board.
- [20] The Board acknowledges that the onus of proving that an assessment is incorrect, lies in the individual alleging it. The onus rests with the Complainant to provide convincing evidence to justify a change in the assessment.

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- [21] In *Manyluk v. Calgary (City)*, Board Order Municipal Government Board (MGB) 036/03 it states “Every opportunity is provided to both parties to present evidence and arguments in support of their positions. The ultimate burden of proof or onus rests on the appellant, at an assessment appeal to convince the MGB their arguments, facts, and evidence are more credible than that of the Respondent.”
- [22] In *Kneehill (County) v. Alberta (Municipal Affairs, Linear Assessor) (2004)* Board Order MGB 001/04” It is up to the Parties who file a complaint on an assessment to put sufficient energy into proving that their allegations are well founded. In other words, the onus is on the complaining Party to provide sufficient evidence in order to prove their case.”
- [23] In this Board’s opinion, the Complainant in this hearing, failed to provide convincing evidence to justify a change in the assessment.
- [24] The Board sought guidance from MGA section 467 (3) “An assessment review board must not alter any assessment that is fair and equitable, taking into consideration (a) the valuation and other standards set out in the regulations (b)the procedures set out in the regulations, and (c) the assessments of similar properties or businesses in the same municipality.”

#### **DECISION SUMMARY**

- [25] The Board finds that the Respondent values are CONFIRMED as stated on page 2 of this decision.
- [26] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 24<sup>th</sup> day of June, 2021 and signed by the Presiding Officer on behalf of all the panel members who agree that the content of this document adequately reflects the hearing, deliberations and decision of the Board.



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Robert Irwin  
Presiding Officer

*If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for judicial review to be filed and served not more than 60 days after the date of the decision. Additional information may also be found at [www.albertacourts.ab.ca](http://www.albertacourts.ab.ca).*

**APPENDIX "A"**

Documents presented at the Hearing and considered by the Board.

| <u>NO.</u> | <u>ITEM</u>                                    |
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| 1. A.1     | Hearing Materials – 28 pages provided by Clerk |
| 2. R.1     | Respondent Submission – 2 pages                |