



CENTRAL ALBERTA REGIONAL  
**Assessment  
Review Board**

Complaint ID 0262 2059  
Roll No. 30000212055

LOCAL ASSESSMENT REVIEW BOARD DECISION  
HEARING DATE: JUNE 2, 2025

PRESIDING OFFICER: S. DUSHANEK  
BOARD MEMBER: D. DEY  
BOARD MEMBER: M. JAMES

BETWEEN:

SHAWN SAMPSON

Complainant

-and-

REVENUE & ASSESSMENT SERVICES  
For the City of Red Deer

Respondent

This decision pertains to a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by an Assessor of the City of Red Deer as follows:

ROLL NUMBER: 30000212055  
MUNICIPAL ADDRESS: 19 VANCOUVER CRES, RED DEER, AB.  
ASSESSMENT AMOUNT: \$893,100

The complaint was heard by the Local Assessment Review Board. Both parties agreed to proceed by way of a written hearing to address the matters of the complaint. The hearing was conducted on June 2, 2025, via video conference.

The Board derives its authority from the *Municipal Government Act*, R.S.A 2000, c. M-26 (the "MGA") and related legislation as set out in Appendix "B".

Submitted on behalf of the Complainant: Shawn Sampson, Property Owner

Submitted on behalf of the Respondent: Revenue and Assessment Services, City of Red Deer

**DECISION:** The assessed value of the subject property is confirmed at \$893,100

**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”] as set out in Appendix “B”.

**PROPERTY DESCRIPTION AND BACKGROUND**

- [2] The subject property is 19 Vancouver Cres, Red Deer, AB. It is located within the Vanier East neighbourhood. The property was built in 2013 and is a 2 Storey with three and a half bedrooms and a front attached garage.
- [3] The property assessment complaint was submitted to the Central Alberta Regional Assessment Review Board by the Complainant on March 6, 2025.
- [4] The Notice of Hearing was issued on April 1, 2025.

**PRELIMINARY MATTERS**

- [5] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [6] As the parties were not present there was no objection from the parties to the Board. The Board ensured that there were no biases or conflicts of interest.
- [7] No additional preliminary or procedural matters were raised by the Board.

**POSITION OF THE PARTIES****Position of the Complainant**

- [8] The Complainant requests a revised assessment of \$825,000 for the subject property, which he believes would more accurately align with the market value and is supported by his appraisal.
- [9] In support of his position, the Complainant submitted and relied on an appraisal prepared by Haldane Appraisals Ltd. This appraisal employed the direct comparison approach, analyzing multiple comparable properties in relation to the subject property to arrive at an adjusted valuation. The comparable sales used in the appraisal were stated to have occurred in April and May 2024.
- [10] The Complainant emphasized that the appraisal was completed by a member of the Appraisal Institute of Canada (AIC) and conducted in accordance with the Canadian Uniform Standards of Professional Appraisal Practice (CUSPAP) and therefore meets professional standards. He asserts that this should qualify the appraisal as strong supporting evidence for his requested assessment value. The appraisal was prepared February 10, 2025 with effective valuation date of July 1, 2024.
- [11] The Complainant noted that specific properties—27 Vath Place, 6261 Cronquist Drive, and 100 Garrison Circle—were adjusted downward to account for differences in features and characteristics

relative to the subject property. After adjustments, the resulting values were closely aligned with the Complainant's requested assessment, falling within a range of \$821,500 to \$832,500.

- [12] The Complainant submitted that, although the original sale prices of the comparable properties were higher than the requested amount, the adjusted values reflect the adjustments for land value, extras and quality and after the adjustments are close in market value to the requested assessment.
- [13] In rebuttal, the Complainant argued that the comparable sales should be considered valid, as the sales occurred within current valuation window (July 2, 2023 to July 1st, 2024) outlined by the Respondent for its assessment guidelines. Further, the Complainant contested the practice of relying solely on Land Title Office transfer dates, stating that delays in registration can misrepresent actual sale timing. He believes that sale dates are a more accurate measure and that the chosen comparable properties fall within the appropriate timeframe.
- [14] The Complainant further stated that the City's assessment comparable properties span a broader and less consistent range of property characteristics, including size and quality of finish. Accordingly, he argues that this undermines the relevance of the City's comparable properties for assessment equity purposes.
- [15] Regarding 100 Garrison Circle, the Complainant disagreed with any suggestion that errors existed in the direct comparison methodology. He maintains that the appraisal correctly adjusted for the basement area under the "Quality" and "Extras" categories, and that no evidence was provided to demonstrate flaws or mislabeling in the analysis.
- [16] The Complainant reiterated that the appraisal, completed under CUSPAP standards, provides a more accurate and detailed valuation of the property than generalizations drawn from mass appraisal models. He asserts that the granularity and individual consideration within the appraisal offers a truer reflection of their property's market value.
- [17] In conclusion, the Complainant maintained that the appraisal presents a precise, market-based evaluation tailored to the subject property's unique characteristics. He further argued that the City's mass appraisal approach lacks sufficient specificity and overstates the precision of the valuation range.
- [18] The Complainant requested that the Board amend the assessment to \$825,000.

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

- [19] The Respondent is requesting that the current assessment value of \$893,100 be confirmed.
- [20] The Respondent explained that, for consistency and fairness in the assessment process, it relies on Land Title Office transfer dates—rather than sale listing dates—when determining whether a sale falls within the legislated valuation period. As a result, the comparable sales submitted by the Complainant would not be considered for the current year's assessment, as the Land Title Office transfer dates for those properties occurred after the valuation date of July 1, 2024. However, these comparable properties may be considered in the subsequent assessment year.

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- [21] The Respondent argued that appropriate comparable properties should fall within a bracket of higher and lower values surrounding the subject property, and it believes that the Complainant's selection does not reflect a sufficiently broad or representative bracket.
- [22] Additionally, the Respondent expressed concerns regarding the comparability of the selected properties, citing significant differences in design, finish quality, distance from the respective property, and other characteristics that limit their relevance.
- [23] The Respondent further challenged the validity of the appraisal submitted by the Complainant. It states that the adjustments made to the comparable properties were subjective, particularly those made under the categories of "extras" and "quality." The Respondent noted that no rationale was provided to support the specific dollar amounts used in the adjustments, thereby undermining the objectivity of the analysis.
- [24] The Respondent further contends that a valid comparable should not require substantial adjustments. When a comparable requires significant modification to align it with the subject property, it suggests that the property may not be appropriate for comparison in the first place.
- [25] The Respondent specifically questioned the adjustment made to 100 Garrison Circle, where a - \$40,000 adjustment was made for land value. The Respondent argued that this figure should have been a +\$40,000 adjustment. This would reflect that the land value of the comparable was inferior to the land value of the subject property. This alleged error calls into question, in its view, the overall reliability and credibility of the appraisal report.
- [26] The Respondent also pointed out that some of the features and items included in the appraisal, such as removable appliances or landscaping, which are not used in the assessment calculation as per City policy and mass appraisal standards. It explained that these elements carry subjective value—what one homeowner may value, another may not—and that used appliances, in particular, are difficult to assign a reliable market value.
- [27] The Respondent provided an overview of the mass appraisal process used in accordance with Alberta's legislative requirements. It stated that the subject property is slightly above the median in terms of both size and value for its property type, which in its view supports the fairness of the current assessment.
- [28] To further support its position, the Respondent submitted equity comparable properties located in close proximity to the subject property. It argued that reducing the assessment would cause the subject property to become misaligned with similar properties, leading to inequity.
- [29] The Respondent also provided a list of sales comparable properties, including time-adjusted sale prices. The Respondent argued that the subject property is correctly aligned with the other sales comparable properties and reducing the assessment would create an inequity in the market.
- [30] Among the sales comparable properties, the Respondent identified 13 Vienna Close as the most comparable property, noting its similarity in age, size, and design to the subject property.
- [31] The Respondent reiterated that the City does not rely on a single sale but evaluates all relevant sales data within the stratification. According to its analysis, the subject property falls within the expected range, therefore reducing its assessment would introduce inequity into the system.

- [32] Referring to a set of 21 properties in Appendix 9 within R1, page 38. the Respondent emphasized that the assessment-to-sale ratio (ASR) for the stratification of the subject property is approximately 99.7%, which is within the legislated requirement for accuracy.
- [33] The Respondent concluded by stating that the appraisal provided by the Complainant does not accurately reflect the subject property and should not be relied upon in determining market value.
- [34] The Respondent requested that the Board confirm the current assessment value of \$893,100.

#### **BOARD FINDINGS and DECISION**

- [35] The Board accepts the Respondent's position and practice to rely on official Land Title transfer dates to determine if a property falls within the legislated valuation period. While it is not a legislative requirement to use Land Titles dates, the Board recognizes that this is the standard applied in the preparation of assessments within the City of Red Deer. In the interest of fairness and consistency for all property owners, the Board accepts this practice. Although MLS sale dates may provide helpful context, their consistency and accuracy cannot be independently verified. In contrast, Land Titles transfers offer a clear and reliable benchmark, despite some processing delay. The use of Land Titles data promotes a consistent and equitable assessment process across the municipality. The Board refers to the *Matters Relating to Assessment and Taxation Regulation*, 2018 A.R. 2003/2017 (MRAT), Section 6, which states:

*"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."*

- [36] The Board finds the comparable properties included in the appraisal are outside the Respondents valuation period based on their land title transfer dates, therefor the board gives little to no weight to the comparable properties.
- [37] Further, then considering the Complainant's submission, on page 7 of C2, the appraisal includes a section on "*Conditions and Limitations of Report Usage*," which states:

*"This report is prepared only for the authorized client and authorized users specifically identified in this report and only for the specific use identified herein. No other person may rely on this report or any part of this report without first obtaining consent from the client and written authorization from the authors."*

- [38] This would typically require a letter of authorization, which was not submitted. Nonetheless, the Board has reviewed and considered the appraisal in its entirety. Each element of the report was weighed on its individual merits as it applied to the case at hand.
- [39] The Board considered the equity comparable properties provided by the Respondent. The comparable properties were generally similar to the subject property in terms of age, floor area, basement finish, and garage features. Although the Complainant argued that these properties were too varied to serve as reliable comparable properties, the Board finds them to be acceptable comparable properties.
- [40] The Board has also reviewed the sales comparable properties, submitted by the Respondent. These properties were located within the same neighborhood and were sold within the legislated

valuation period. The list included a bracket of properties with values both above and below the assessed value of the subject property, which supports a balanced comparison reflective of typical market activity. However, in the absence of supporting documentation to confirm each property's assessed value, the Board assigns limited weight to these comparable properties as well.

- [41] The subject property's Assessment-to-Sale Ratio (ASR) is reported at 99.7%, which meets legislative audit requirements. However, the Respondent did not provide sufficient supporting documentation to fully validate these comparable properties. As a result, the Board assigns limited weight to this evidence.
- [42] The Board finds no compelling evidence from either party to conclusively demonstrate that the current assessed value of the subject property is incorrect.
- [43] Given the lack of convincing support to suggest that the assessment is inaccurate, and in accepting the Respondent's position that Land Title Office transfer dates are the appropriate benchmark for determining valuation period eligibility, the Board finds that the comparable properties within the Complainant's appraisal report are only applicable for the next assessment cycle.

#### **DECISION SUMMARY**

- [44] The Board finds that the original assessed value is confirmed at \$893,100 and there is no change required.
- [45] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 26<sup>th</sup> day of June, 2025 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.



S. Dushanek  
Presiding Officer

*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.*

**MGA 470(1)** *Where a decision of an assessment review board is the subject of an application for judicial review, the application must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision.*

**(2)** *Notice of an application for judicial review must be given to*

- (a) the assessment review board that made the decision,*
- (b) the complainant, other than an applicant for the judicial review,*
- (c) an assessed person who is directly affected by the decision, other than the complainant,*
- (d) a municipality, if the decision that is the subject of the judicial review relates to property that is within the boundaries of that municipality, and*
- (e) the Minister.*

*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:**

<b><u>EXHIBIT NO.</u></b>	<b><u>ITEM</u></b>	<b><u>PAGES</u></b>
A.1	Hearing Materials	37
C.1	Complainant Submissions	2
C.2	Complainant Submissions – Appraisal Report	23
C.3	Complainant Rebuttal	3
R.1	Respondent Submissions	39

**APPENDIX "B"****LEGISLATIVE AUTHORITIES CONSIDERED BY THE BOARD:*****Municipal Government Act, R.S.A. 2000, Chapter M-26 (the MGA)*****Interpretation**

**s 1(1)(n)** In this Act,

- (n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

**Assessments for property other than designated industrial property**

**s 289(2)** Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
- (b) the valuation and other standards set out in the regulations for that property.

**Joint establishment of assessment review boards**

**s.455(1)** Two or more councils may agree to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their municipalities.

**Jurisdiction of assessment review boards**

**s.460.1(1)** A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

- (a) an assessment notice for
  - (i) residential property with 3 or fewer dwelling units, or
  - (ii) farm land

**s.460.1(2)** Subject to section 460(14) and (15), a composite assessment review board has jurisdiction to hear complaints about

- (a) any matter referred to in section 460(5) that is shown on
  - (i) an assessment notice for property other than property described in subsection (1)(a)

**Decisions of assessment review board**

**s. 467(1)** An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

- (1.1)** For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.



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- (2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).
- (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 property or businesses in the same municipality.
- (4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.

***Matters Relating to Assessment and Taxation Regulation, 2018 A.R. 2003/2017 (MRAT)***

**Mass Appraisal**

- s. 5 An assessment of property based on market value
- (a) must be prepared using mass appraisal
  - (b) must be an estimate of the value of the fee simple estate in the property, and
  - (c) must reflect typical market conditions for properties similar to that property.

**Valuation Date**

- s. 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.

**Valuation standard for a parcel of land**

- s. 7(1) The valuation standard for a parcel of land is
- (a) market value, or
  - (b) if the parcel is used for farming operations, agricultural use value.

**Valuation standard for a parcel and improvements**

- s. 9(1) When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value unless subsection (2) or (3) applies.

***Matters Relating to Assessment Complaints Regulation, AR 201/2017 (MRAC)***

**Personal Attendance not required**

- s. 19(1) Parties to a hearing before a panel of an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk.