



CENTRAL ALBERTA REGIONAL
**Assessment
Review Board**

Complaint ID 0262 2060
Roll No. 30002630006

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: JUNE 4, 2025

PRESIDING OFFICER: T. HANDLEY
BOARD MEMBER: A. GIBSON
BOARD MEMBER: A. TARNOCZI

BETWEEN:

BRETT BOTHWELL

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: 30002630006
MUNICIPAL ADDRESS: 223 ELLINGTON CRES., RED DEER, ALBERTA
ASSESSMENT AMOUNT: \$840,100

The complaint was heard by the Local Assessment Review Board on the 4th day of June 2025, in Alberta via video conferencing.

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

Appeared on behalf of the Complainant: Brett Bothwell, Property Owner

Appeared on behalf of the Respondent: Kurtis Hall, Property Assessor
Harmohit Singh, Property Assessor

DECISION: The assessed value of the subject property is changed to \$800,000.

JURISDICTION

- [1] The Central Alberta Regional Assessment Review Board [“the Board”] has been established by Section 455 of the *Municipal Government Act*, RSA 2000, c M-26 [“MGA”].

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a single-family, semi-custom home in the Evergreen Neighbourhood in the City of Red Deer. It was built in 2020, has a developed walk-out basement and an attached front garage.

PRELIMINARY MATTERS

- [3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest about matters before them.
- [4] Neither party raised any objection to the panel hearing the complaint.
- [5] Mr. Hall, the representative for the Respondent, raised a preliminary matter. The submission provided by the Respondent had incorrect square footage for the subject property in Exhibit R1 on the chart on page 12; the correct square footage should be 2469. The Respondent explained this was a keying error in typing the report and was not used in calculating the assessed value.
- [6] The Complainant felt this error could have implications for how calculations were handled by the Respondent.
- [7] In its review, the Board also noted the same error on page 16 of Exhibit R1. The Board decided to delay deciding on this matter and to let both parties make their case and decide on the matter during deliberations.

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

- [8] The Complainant’s position as indicated on the complaint form was that the assessment of \$840,100 was too high and requested that it be changed to \$800,000.
- [9] The Complainant stated that the Respondent used incorrect square footage for the developed area of his basement. 951 sq ft was the measurement used, and the Complainant argued that the area is 702 sq ft.
- [10] The Complainant stated that his assessment had large year-over-year increases that were not an accurate reflection of the value of the property. The Complainant showed that his assessment increased by \$114,000 in 2024 and by \$146,600 in 2023.
- [11] The Complainant also stated that he believed that the increased assessment from 2023-2024 was due to the basement development. On hearing that it was only added in the 2025 tax year, he felt he did not have an opportunity to dispute his 2024 assessment.

- [12] The Complainant stated that he felt using time-adjusted sale prices was arbitrary and unjustified. The Complainant felt that the Respondent should be using actual sale prices and not inflating the numbers.
- [13] The Complainant provided sales comparables for several properties he felt were closest to the subject property. Some comparables used sales data from MLS listings, and some were provided by the Respondent during initial conversations.
- [14] The Complainant stated that the Respondent did not analyze the comparables he provided, as they were choosing selective properties that worked best for their argument.
- [15] The Complainant verbally acknowledged that one of the Respondent's comparables, 29 Garrison Circle, with an assessment of \$799,200, was most like the subject property based on the Respondent's analysis.

Position of the Respondent

- [16] The Respondent stated that this assessment was done in a fair and equitable manner using mass appraisal valuation techniques. See *Matters Relating to Assessment and Taxation Regulation*, 2018 A.R. 2003/2017 (MRAT) s.5.
- [17] The Respondent did not dispute the correction to the developed area of the basement and agreed it was 702 sq. ft. The Respondent verbally advised that a correction to the square footage was not made as the Notice of Assessment had already been sent out. Further to this, through phone conversations with the Complainant, the Respondent learned there was also central air conditioning and functional under-floor heat that had not been accounted for in the 2024 assessment. The Respondent stated these changes would have resulted in a higher assessed value, so they did not pursue making changes for the 2024 assessment year.
- [18] The Respondent argued that year-over-year changes were not a matter of complaint to be heard by the Assessment Review Board as per MGA s.460(5) (a) through (k).
- [19] The Respondent stated that the basement development had not been accounted for in the 2023 or 2024 assessments and added for the 2025 tax year.
- [20] The Respondent stated that they have a process to determine time-adjusted sales, and that value cannot be determined by the last sale. The Respondent stated that the Assessment to Sales Ratios provided on Pg 17 of R1 show that the time adjustments are justified. As per MGA section 289 (2).
- [21] The Respondent provided three comparable properties felt to be closest to the subject property. The Respondent argued that two of the Complainant's comparable properties, which only provided real estate listings and should not be used in decision making.
- [22] The Respondent stated that the properties chosen by them were most comparable to the subject property.

BOARD FINDINGS and DECISION

- [23] The Board accepts that the developed square footage adjustment was not made by the Respondent and other factors, such as air conditioning and functional underfloor heat that were also missing and will be corrected going forward. The Respondent did not provide up-to-date calculations to show that these factors would have led to a higher assessment as suggested.
- [24] The Board acknowledges the Complainant's concerns about large year-over-year increases to his property assessment. The Board is unable to identify a year-over-year increase as a matter for complaint as per MGA s.460(5) (a) through (k).
- [25] The Board acknowledges the Complainant's concerns about the basement development not being included in the prior year's assessment. The Board is only considering the 2024 assessment and is unable to decide on the previous year. The Board reviewed the preliminary issue and accepted the correction. The Respondent corrected the error, had the correct number in other parts of their presentation and demonstrated familiarity with other aspects of the property.
- [26] The Board acknowledges the Complainant's concern that time-adjusted sales comparables were unjustified. The Respondent presented data to support the time adjustment of sales and a graph of median housing prices, Exhibit R1, pg. 7 & 8. The Board felt the Respondent's time-adjustment data was reasonable and that their comparables should not be disregarded.
- [27] The Board considered the supporting evidence given by both parties for the comparables presented. The Board gave equal weight to the comparables provided by both sides. The Board acknowledged that both parties were in agreement that 29 Garrison Circle was a comparable property to the subject property. As a result of the agreement, the Board used 29 Garrison Circle as the primary comparable to determine a fair assessment. Since 29 Garrison Circle had an assessed value of \$799,200, the Board determined that an assessed value of \$800,000 for the subject property was reasonable.

DECISION SUMMARY

- [28] The Board finds that, based on the evidence provided by both parties and agreement that 29 Garrison Circle is the most similar to the subject property, the assessed value is changed to \$800,000 as requested by the Complainant.
- [29] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 25th 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.



L. Stubbard, Board Clerk

On behalf of

T. Handley, Presiding Officer

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.

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

<u>EXHIBIT NO.</u>	<u>ITEM</u>	<u>PAGES</u>
A.1	Hearing Materials	5
C.1	Complainant Submission	12
C.2	Complainant Rebuttal	3
R.1	Respondent Submissions	31

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)

Complaints

(5) A complaint may be about any of the following matters, as shown on an assessment or tax notice:

- (a) the description of a property or business;
- (b) the name and mailing address of an assessed person or taxpayer;
- (c) an assessment;
- (d) an assessment class;
- (e) an assessment sub-class;
- (f) the type of property;
- (g) the type of improvement;
- (h) school support;

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- (i) whether the property is assessable;
 - (j) whether the property or business is exempt from taxation under Part 10;
 - (k) any extent to which the property is exempt from taxation under a bylaw under section 364.1;
 - (l) whether the collection of tax on the property is deferred under a bylaw under section 364.1.

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.

(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.