

Central Alberta

Regional Assessment Review Board

LARB 0194-724/2016
Complaint ID 724
Roll No. 194-030002080

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: September 13, 2016

PRESIDING OFFICER: A. Knight
BOARD MEMBER: A. Gamble
BOARD MEMBER: Z. Ordman

BETWEEN:

JAMIN AND ANGELA BRYAN

Complainant

-and-

CITY OF LACOMBE

Respondent

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

ROLL NUMBER: 0194-030002080
MUNICIPAL ADDRESS: 5432 – 49th Street
ASSESSMENT AMOUNT: \$ 270,000

The complaint was heard by the Local Assessment Review Board on the 13th day of September 2016, in the Council Chambers at the City of Lacombe, in the province of Alberta.

Appeared on behalf of the Complainant:
The Complainant did not appear for the hearing

Appeared on behalf of the Respondent:
Warren Powers, Powers & Associates Appraisal Services, Assessor for City of Lacombe

DECISION: The assessed value of the subject property is confirmed.

JURISDICTION

- [1] The Central Alberta Regional Assessment Review Board ["the Board"] has been established in accordance with section 456 of the *Municipal Government Act*, RSA 2000, c M-26 ["MGA"], and City of Lacombe Bylaw No. 375 *Regional Assessment Review Board Bylaw*.

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a single family dwelling located at 5432 – 49 Street in the City of Lacombe, Alberta.
- [3] A property assessment complaint was submitted the by property owner, on April 12, 2016.
- [4] Confirmation of receipt of complaint and Notice of Hearing was sent to the Parties on May 26, 2016.

PRELIMINARY MATTERS

- [5] The Board confirmed that no panel member had any conflicts of interest with regard to matters before them.
- [6] The Respondent did not have any objection to the panel hearing the complaint.
- [7] There was no one present at the hearing to represent the Complainant. The Board proceeded with the hearing. Referring to the complaint form, the Board confirmed that the following three reasons for the complaint were checked off under section 4 of the form:
Item # 1 - description of the property or business
Item # 3 - an Assessment amount
Item # 7 - the type of improvement
- [8] No additional preliminary or procedural matters were raised. The Respondent indicated that he was prepared to proceed with the complaint.
- [9] The Board confirmed the submissions of the parties and entered the following Exhibits into the record:
A1 - Clerk's Hearing Materials including Agenda and Complaint form
R1 - Respondent's Disclosure submission

ISSUES

- [10] The Board determined the following questions are to be addressed within this decision:
Are the Respondent's descriptions of the property, the assessment amount, and the type of improvement correct?

POSITION OF THE PARTIES

Position of the Complainant

- [11] The Board referred to the Assessment Review Board Complaint form (A1, page 1), and made note of the following:
- section 4 of complaint form (with items 1, 3, and 7 checked off)
 - requested assessed value of \$270,000
 - written comment: “my house has not improved/renos/house was destroyed all yr; my property has not increased \$22,000 in a single yr”.

Position of the Respondent

- [12] The Respondent confirmed that the 2016 assessment amount is \$270,000, which is the same as the amount requested by the Complainant.
- [13] The Respondent stated that the items checked off on the complaint form (items 1, 3, & 7), are each addressed in the written submission (Exhibit R1).
- [14] The Respondent’s written submission notes that there is no market evidence or any other proof provided by the Complainant to support their assertion that the assessment of the subject property is calculated incorrectly (R1, page 12).
- [15] The Respondent’s written submission further notes that the Complainant did not disclose any evidence in accordance with MRAC section 4 (R1, page 12).
- [16] In their written submission, the Respondent, requests that the Board confirm the assessment (R1, page 12).

BOARD FINDINGS AND DECISION

- [17] The Board finds that the Complainant did not submit any disclosure or rebuttal as per MRAC, and as prescribed on the Notice of Hearing (A1, pages 4-5). Further, the Complainant did not appear at the hearing to present any argument against the Respondents submission.
- [18] The Board finds that the value requested by the property owner is the same as the current assessed value of \$270,000, which equates to no change requested.
- [19] The Board reviewed the complaint form and the evidence submitted by the Respondent, and finds there is insufficient evidence to question the assessment.
- [20] The Board acknowledges the Respondent’s written arguments on the “burden of proof” with supporting excerpts from case law and previous MGB decisions (R1, pages 7-10).
- [21] The Board further acknowledges the Respondent’s written arguments regarding “year-over-year assessment changes” on properties, and the explanation that properties must be assessed on an annual basis (R1, page 11).

- [22] The Board also acknowledges the Respondent's written arguments pertaining to a common concern that the percentage increase on a property assessment is excessive. The Respondent notes that, "both the Municipal Government Board and Assessment Review Boards have dealt with this argument on several occasions." The Respondent's evidence provides excerpts from previous decisions to support his argument in this regard (R1, pages 11-12).
- [23] The Board acknowledges that the Respondent made an effort to address the issues identified on the complaint form even in the absence of any disclosure from the Complainant.
- [24] The Board finds the Complainant has not provided any evidence to question the assessment and therefore has not met the burden of proof that is required.

DECISION SUMMARY

- [25] The Board finds that the assessed value is confirmed.
- [26] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 22nd day of September, 2016 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.



Al Knight
Presiding Officer

This decision can be appealed to the Court of Queen's Bench on a question of law or jurisdiction. If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for leave to appeal to be filed and served within 30 days of being notified of the decision. Additional information may also be found at www.albertacourts.ab.ca.

APPENDIX

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>	<u>ITEM</u>
1. A1	Hearing Materials with Complaint Form and Notice of Hearing
2. R1	Respondent submission