

Central Alberta

Regional Assessment Review Board

LARB 0194-726/2016
Complaint ID 726
Roll No. 194-040011640

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: September 20, 2016

PRESIDING OFFICER: T. Hansen
BOARD MEMBER: V. Keeler
BOARD MEMBER: A. Knight

BETWEEN:

SANDRA & CHRIS RIEPMA

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: 194-040011640
MUNICIPAL ADDRESS: 5330-55 Street, Lacombe, Alberta
ASSESSMENT AMOUNT: \$237,000

The complaint was heard by the Local Assessment Review Board on the 20th day of September, 2016 in the Council Chambers at the City of Lacombe, in the province of Alberta.

Appeared on behalf of the Complainant: No person

Appeared on behalf of the Respondent: Warren Powers, Powers & Associates Appraisal Services

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 assessed as a residential property located at 5330-55th Street in the City of Lacombe, within the province of Alberta.
- [3] A property assessment complaint was submitted by property owners Sandra and Chris Riepma on April 20, 2016.
- [4] Confirmation of receipt of complaint and Notice of Hearing was sent to the Parties on May 27, 2016.

PRELIMINARY MATTERS

- [5] Although the Complainant was not represented at the hearing, the Board decided that because the complaint had not been withdrawn, they would hear the complaint with the written evidence submitted.
- [6] The Board proceeded with the Hearing and referred to section 4 of the complaint form, where the Complainant indicated that item #3, an assessment amount, was the reason for the complaint. No additional evidence was submitted by the Complainant.
- [7] The Board Chair confirmed that no Board member raised any conflicts of interest with regard to the matters before them.
- [8] The Respondent did not have any objection to the Board panel hearing the complaint.
- [9] No additional preliminary or procedural matters were raised. The Respondent indicated that he was prepared to proceed with the complaint.
- [10] The Board confirmed the submissions of the Parties and entered the following Exhibits into the record:

A1 – Clerk’s Hearing Materials including complaint form and Notice of Hearing
R1 – Respondent’s disclosure submission

ISSUES

- [11] The Board determined the following question is to be addressed within this decision:
- a) Is the Assessment amount for the subject property correct?

POSITION OF THE PARTIES

Position of the Complainant

[12] The Complainant's position is that the assessed value of the subject property is too high and that, as stated in section 4 of the Complaint form, the "property has decreased in value". The Complainant also requested in Section 5 of the complaint form that the assessed value be decreased to \$2000,00. The Board concluded that this requested assessed value should have read \$200,000 and proceeded with this assumption.

Position of the Respondent

[13] The Respondent stated that the Complainant did not file any disclosure of evidence in accordance with the Matters Relating to Assessment Complaints Regulation section 4(2)(a).

[14] The Respondent further stated that the Complainant did not submit any market evidence or proof that the assessment of the subject property was incorrect.

[15] The Respondent stated that the only issue identified on the complaint form was that the "property has decreased in value." The Complainant did not submit any disclosure of evidence or anything beyond the quoted statement on the complaint form. The Respondent further explained that real estate market conditions are fluctuating as the market shifts, which results in changes to the assessment of properties.

[16] The Respondent requested that the Board confirm the assessment of \$237,000.

BOARD FINDINGS and DECISION

[17] Since the Complainant provided no market data for comparison to the subject property, the Board finds no evidence that would suggest the assessed value is too high or that the property has decreased in value.

[18] Further the Board has received no evidence from the Complainant that would support the contention that the property has decreased in value, as stated on the complaint form.

[19] 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).

[20] 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).

[21] 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).

- [22] 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.
- [23] 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.
- [24] The Board reviewed the complaint form submitted by the Complainant and the evidence submitted by the Respondent, and finds there is insufficient evidence to question the assessment.

DECISION SUMMARY

- [25] For the reasons noted above, the assessed value of the subject property is confirmed at \$237,000.
- [26] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 19th day of October, 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.



Tyler Hansen
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

NO.

ITEM

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| 1. A1 | Hearing Materials with complaint form and Notice of Hearing |
| 2. R1 | Respondent submission |