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Complaint ID 0262 1282  
Roll No. 30000411650

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LOCAL ASSESSMENT REVIEW BOARD DECISION  
HEARING DATE: June 17, 2020

PRESIDING OFFICER: B. SCHNELL  
BOARD MEMBER: R. BROWN  
BOARD MEMBER: L. MCLEVIN

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BETWEEN:

GAYNOR & ALFRED LAPOINTE  
Represented by Mathew Lapointe

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: 30000411650

MUNICIPAL ADDRESS: #1 Silverberg Place, Red Deer

ASSESSMENT AMOUNT: \$451,000

The complaint was heard by the Local Assessment Review Board on the 17 day of June 2020, via Video Conference using Zoom, in the province of Alberta.

Appeared on behalf of the Complainant: Mathew Lapointe (Complainant's Son)

Appeared on behalf of the Respondent: Written Submission Only

**DECISION:** The assessed value of the subject property is CHANGED to \$425,000.

## **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”].

## **PROPERTY DESCRIPTION AND BACKGROUND**

- [2] The subject property is a semi custom residential half duplex structure located on a corner lot in Brookside Villas in the City of Red Deer municipal subdivision of Sunnybrook South. Brookside Villas is a 55+ non gated community built between 2011 and 2013 and comprises 11 duplex structures (22 total individual half duplex dwellings). The subject property was purchased in 2014.

## **PRELIMINARY MATTERS**

- [3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [4] Neither Party raised any objection to the panel hearing the complaint.
- [5] The Complainant raised two preliminary matters – first, an application to the Board to exclude pages 36 - 43 of the Respondent disclosure; and second, a concern regarding the fairness of the hearing when the Respondent is not in attendance and unable to be questioned on discrepancies between the submissions. The Complainant requested the written submission of the Respondent be excluded from the record as a result.
- [6] Following a recess, the Board ordered that pages 36 – 37 and 42 - 43 of the Respondent’s submission be sealed from the public record. In making the order, the Board considered s. 464.1(5) of the MGA which states:

(5) An assessment review board may exclude a document from the public record

(a) if the assessment review board is of the opinion that disclosure of the document could reasonably be expected to disclose intimate personal, financial or commercial matters or other matters, and

(b) the assessment review board considers that a person’s interest in confidentiality outweighs the public interest in the disclosure of the document.

- [7] Having reviewed the material and request of the Complainant, the Board concludes that the emails contained in pages 36 – 37 and 42 - 43 are of a confidential nature and not necessary to the public interest.
- [8] With regard to the non-attendance of the Respondent, the Board referred to s. 463 of the MGA which states:

**Absence from hearing**

**463** If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

- (a) all persons required to be notified were given notice of the hearing, and
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

2016 c24 s62

- [9] The Board reviewed the Notice of Hearing and finds that the requirements of s. 463 are satisfied – all persons were given notice of the hearing, and there was no request for a postponement or an adjournment received. Based on the above, the Board is convinced that it is fair and reasonable to proceed with the hearing.

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

The Complainant is appealing the assessed value of \$451,000 and requesting an assessed value of \$425,000 for 1 Silverberg Place, Red Deer, AB.

- [10] The Complainant stated the assessed value is too high when compared to the other eleven same model Seville duplexes on Silverberg Place. These properties are of a near identical lot size, living space and exterior. The individual differences include developed basements, fireplaces, air conditioning, covered rear patios, and views.
- [11] The Complainant stated that the most desirable lots are the even numbered properties as they back onto a green space, walking path and the Sunnybrook Farm development. The less desirable lots are the odd numbered duplexes that back onto a gravel alley and are adjacent to other residential properties.
- [12] The subject property backs on to the side of a two storey single family dwelling located at 52 Sissons Avenue. This residence has large windows on its north side which look directly onto the subject property providing a negative influence on its value. The Complainant stated that the best comparable properties are 2, 4, and 5 Silverberg Close with corresponding assessed values of \$422,000, \$384,000, and \$392,500 respectively.
- [13] The Complainant also argued that while 2 Silverberg Place does have a high voltage tower directly behind the property line, this structure in no way impedes the view of 4 Silverberg Place. The Complainant also advised that #2 was built as an upgraded show home with superior finishing and a heated, larger garage while #4 was designed as a basic show home with standard interior finishing and is therefore most comparable to the subject property although it is assessed much lower at \$384,000.

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- [14] Finally, the Complainant stated that while the Respondent identified 11 Silverberg Place as a top comparable, this unit was built to accommodate handicapped access and has extensive upgrades. Additionally, the lot is approximately 200 square feet larger than the subject property.
- [15] The Complainant's summary stated that a disparity of over \$90,500 exists between the assessed values of the identical homes ("Seville" model duplexes) on Silverberg Place which is detrimentally and unfairly reflected in the assessed value of the subject property.

### **Position of the Respondent**

- [16] The Respondent's written submission stated that following a full reassessment of Silverberg Close in January 2020, in an effort to address the Complainant's concerns regarding assessment value of the subject property at 1 Silverberg Close and in conjunction with detailed analysis contained in the written submission, the Respondent requests the Board's confirmation of an assessed value of \$451,000.
- [17] The Respondent stated that there had been numerous discussions in January and February 2020 between the Assessor, City Assessor, Department Manager and the Complainant in an effort to provide detailed documentation and explanations with respect to how the assessment was prepared.
- [18] The subject property at 1 Silverberg Place was assessed by mass-appraisal as per Alberta legislation requirements and the modified cost approach was used for valuation of the Single Family Dwelling category. Arm's length market sales to adjust the cost of the components of the property to reflect the market value on July 1, 2019 were also utilized in the Respondent's analysis.
- [19] The Respondent identified 215 semi-custom ½ duplex bungalows in South Red Deer with the year built between 2000 and 2019 and indicated that the median assessment per square foot of these structures is \$326.22. The subject property is assessed at \$329.25 per square foot.
- [20] The Respondent identified the even numbered homes on Silverberg Place as having positive land influence adjustments due to their location backing on to Sunnybrook Farm (also known as the Bower Farm). Further, the Respondent identified two duplexes – 2 and 4 – as having negative land influence due to a high voltage power tower that is located less than 20 feet from their shared property lines.
- [21] The Respondent advised that #3 (assessed value of \$454,500) and #9 (assessed value of \$442,300) Silverberg Place are the two closest comparables when considering all key variables. Additionally, the Respondent suggested 11 Silverberg as a top comparable to the subject property.
- [22] The Respondent also argued that through sales comparisons, that although the subject property is near the top of the class in almost every comparability metric, the assessed value and assessed value/square foot falls into the lower end of each range. The selected sales range in Time Adjusted Sale Prices per Square Foot from \$334.17 to \$435.10 while the Complainant's residence is assessed at \$344.07/square foot.

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**BOARD FINDINGS and DECISION**

- [23] The Complainant argued that the 12 properties based on the “Seville” model and layout were of near identical lot size, living space and exterior and that the differences reflected basement development and other finishes and upgrades.
- [24] The Complainant identified even numbered units as more desirable (as they back onto a park like setting) than the odd numbered units (which back onto a gravelled alley). The Complainant provided photographic evidence showing negative influences of the subject property backing onto a gravelled alleyway. The photos also demonstrated the impact of the 2 storey residence at 52 Sissons Avenue, whose upper windows look directly down on 1 Silverberg Place.
- [25] Additionally, the Complainant provided photographic evidence to support the assertion that the power line tower does not impede the view of unit # 4 Silverberg Place as the tower is located completely behind 2 Silverberg Place.
- [26] The Respondent agreed that the even numbered units were most desirable due to their view of the green space but also argued that #2 and #4 face very different influences compared to the other units on Silverberg Place and the subject property due to the high voltage power transmission lines just behind the rear fence line.
- [27] The Respondent’s written submission documented a brief of all properties on Silverberg Close identifying the negative land influences of #2 and #4 as well as details identifying differences between the subject property and all other units on that street. While the Respondent has stated that the negative influence is accounted for in the assessment, based on the written submission only, the Board was unable to quantify or ask the Respondent what the dollar value of the negative influence is.
- [28] While the Respondent indicated the unit #11 Silverberg Place was a top comparable, the Board determined that was not a valid argument given that it was upgraded to accommodate handicapped access.
- [29] Notwithstanding that the sale price of Unit #2 Silverberg Place cannot be taken into account as the sale took place after December 31, 2019, Unit #2 is considered a comparable property based on its current assessed value of \$422,000.
- [30] Based on the above, the Board finds that Unit #2 Silverberg Place is the property closest in comparison to the subject property given that is directly adjacent and similarly on a corner lot.
- [31] While Unit #2 has a negative influence given the location of the power tower near the rear property line, the Subject Property also has the negative influences of the back alley and the nearness of the large 2 storey home at 52 Sissons Avenue whose upper windows look directly on #1 Silverberg Place.
- [32] The current assessed value of Unit #2 is \$422,000 which is similar to the Complainant’s request that the assessed value of the subject property be reduced to \$425,000.

The Board acknowledges that the Respondent chose to rely on their written submission as per the MGA and the Board's own COVID 19 Procedural Rules. However, the fact that the Respondent was not in attendance at the hearing precluded both the Complainant and the Board from questioning the material in their written statements for clarification purposes.

**DECISION SUMMARY**

- [33] Based on the reasons herein the Board finds that the assessment is changed to \$425,000.
- [34] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 07th day of July 2020 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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Lori Stubbard (Board Clerk) For  
Bob Schnell  
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**

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>	<u>ITEM</u>
1. A.1	Hearing Materials provided by Clerk (7 Pages)
2. C.1	Complainant submission - Part 1 of 2 (23 Pages) and Part 2 of 2 (29 Pages)
3. C.2	Complainant rebuttal submission (9 Pages)
4. R.1	Respondent submission (45 Pages - excluding pages 36-37 and 42 - 43)