

# Central Alberta

Regional Assessment Review Board

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**LARB 0377 994 2017**  
Complaint ID 994  
Roll No. 4110232002

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LOCAL ASSESSMENT REVIEW BOARD DECISION  
HEARING DATE: October 4, 2017

PRESIDING OFFICER: Tyler Hansen  
BOARD MEMBER: Velma Keeler  
BOARD MEMBER: Al Knight

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BETWEEN:

DONALD AND CHRISTINA CHABOT

Complainant

-and-

CLEARWATER COUNTY ASSESSMENT DEPARTMENT

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 County of Clearwater as follows:

ROLL NUMBER: 4110232002  
MUNICIPAL ADDRESS: 414025 Range Road 10-2 (NW 2 441 10 5)  
ASSESSMENT AMOUNT: \$ 402,880

The complaint was heard by the Local Assessment Review Board on the 4th day of October, 2017, in the Council Chambers at County of Clearwater, in the province of Alberta.

Appeared on behalf of the Complainant:

No person

Appeared on behalf of the Respondent:

Denniece Crout – Clearwater County Assessment Department

**DECISION:** The assessed value of the subject property is VARIED to \$298,430

## **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 Red Deer Bylaw No. 3474/2011, *Regional Assessment Review Board Bylaw*.

## **PROPERTY DESCRIPTION AND BACKGROUND**

- [2] The subject property consists of 23.39 acres assessed as residential and farmland and is located at 414025 Range Road 10-2 in Clearwater County, within the province of Alberta. Of these 23.39 acres, 20.39 acres have been assessed as Agricultural and three acres have been assessed as Residential. Improvements include a 788sq.ft. raised bungalow and large garage.
- [3] A property assessment complaint was filed by property owner Donald Chabot on July 18, 2017.
- [4] Confirmation of receipt of complaint and a Notice of Hearing was sent to the Parties on July 26, 2017.
- [5] The Presiding Officer confirmed that no Board member raised any conflicts of interest with regard to matters before them.
- [6] The Respondent did not raise any objection to the panel hearing the complaint.

## **PRELIMINARY MATTERS**

- [7] A letter from the Complainant advising of non-attendance and requesting a postponement of the hearing was sent to the Clerk of the Board, via email, on September 28, 2017.
- [8] A letter was sent to the Complainant on September 28, 2017, via email, explaining the procedure to be followed when a Party wishes to postpone a hearing.
- [9] The Complainant, in his letter of September 28, 2017 requested that the Board postpone the hearing for four weeks. He has been requested by his employer to assist in humanitarian aid after a hurricane in the Caribbean.
- [10] The Respondent requested that the Board continue with the merit hearing for the following reasons:
- I. Disclosure has already occurred for the hearing and the Board is not permitted to hear arguments that have not been disclosed;
  - II. There will be additional costs incurred by the Municipality to reschedule the hearing; and

- III. The County Assessor, who prepared the assessment, will be retiring before the proposed 4 week postponement can occur.

**BOARD DECISION ON PRELIMINARY MATTER**

[11] The *Matters Relating to Assessment Complaints Regulation* AR 310/2009 states:

s. 15(1) Except in exceptional circumstances as determined by an assessment review board, an assessment review board may not grant a postponement or adjournment of a hearing.

and

s. 16(1) Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.

[12] The Board was provided with evidence (Exhibit A.1 pages 4-5) that the Complainant was advised that a representative could attend the hearing and, also that the Board could proceed with the hearing based on the written submissions filed.

[13] The Board recognizes that a hurricane is an exceptional circumstance; however, it has not been provided with enough information on the nature of the Complainant's work to determine that the Complainant being called to work is an exceptional circumstance, or alternatively, the reasons why a representative could not be appointed to attend the hearing.

[14] Therefore, in accordance with s. 15(1) of MRAC, the Board decides against the request for a postponement. The Board then proceeded with the Merit hearing.

[15] The Board confirmed the submissions of the Parties and entered the following Exhibits into the record:

A.1 Hearing Materials including complaint form with attached letter, email from the Complainant advising his non-attendance at the hearing, and email from the Board Clerk advising the Complainant of legislation regarding non-attendance at the scheduled hearing. (6 pages)

C.1 Complainant disclosure submission (14 pages)

R.1 Respondent disclosure submission (28 pages)

**ISSUES**

[16] The Board considered the Parties' positions and determined the following question is to be addressed within this decision:

Has the subject property been assessed correctly?

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## **POSITION OF THE PARTIES**

### **Position of the Complainant**

- [17] The Board referred to the Complainant's complaint form and attached letter and noted that box 3 (assessment amount) in Section 4 was checked.
- [18] The Complainant outlined three issues in his written submission:
1. House construction type - The Complainant submitted that the dwelling on his property is of straw bale construction with a slab on grade foundation. He does not feel that this type of house is popular for re-sale value and therefore should be valued lower.
  2. Lack of creek access and portion of yard site cut off by property line – the Complainant submitted that there is very little creek access which lowers the value of the property and further that if the property were to be fenced on the property line, it would lose a portion of the existing yard.
  3. Access to the property is an oil lease road – the Complainant submitted that access to the subject property is via an oil lease road owned by a company named Taqa North. The Complainant (in written submissions) stated that the County has conveyed verbally to the Complainant that when Taqa North no longer needs the road, it may be removed and the Complainant would then have no access to his property.
- [19] For these reasons, the Complainant requested that the Board reduce the assessed value to \$180,000.

### **Position of the Respondent**

- [20] The Respondent stated that a site inspection was conducted following the filing of this complaint and the Respondent is recommending a revision to the assessed value. Making the following adjustments to the subject would result in an assessed value of \$298,430:
1. The residential building is round which is unique;
  2. The residential building is constructed of straw bales;
  3. The construction of the structure is considered to be fair due to the use of lower quality straw bales and the foundation is slab on grade.
- [21] Further, the Respondent explained that, since the walls of the residential building are constructed with straw bales, they are 12 inches thicker than conventional walls, and therefore the interior area has been reduced to 788 square feet.
- [22] The Respondent stated that the subject property has been assessed as 90% complete.
- [23] The Respondent stated that the services for the subject property have been assessed as 85% complete due to the property not being serviced by natural gas.

- [24] The Respondent stated that although access to the property is via a lease road, that is not uncommon in the County and therefore the County of Clearwater does not make assessment adjustments for it.
- [25] The Respondent stated that neither a positive or negative adjustment was made to the assessment in regards to its access to the creek.
- [26] The Respondent provided an analysis of 5 comparable sales to demonstrate that the subject property is assessed fairly. The sale dates of the comparables were between June, 2014 and October, 2015 and were time adjusted. The Respondent confirmed to the Board that none of the comparable properties presented were given adjustments for amenities such as creeks.
- [27] The Respondent referred to various legislated valuation parameters and the corresponding legislation used in the calculation of the assessed value of the subject property in the written submission, as follows:
- Mass Appraisal
  - Market Value
  - Sales Data
- [28] In the time since the assessment complaint was filed, the Respondent attended the subject property and conducted a site inspection. Based on the site inspection, the Respondent requested that the Board reduce the assessed value to \$298,430.

## **BOARD FINDINGS and DECISION**

### **Issue One – Has the subject property been assessed correctly?**

- [29] The Board recognizes that since a residential building was constructed on the subject property, three acres with improvements have been assessed at market value, as required in MRAT s.4.
- [30] The Board acknowledges that a lease road is the only access to the subject property; however the Board was not provided with any evidence that demonstrates a value for such an adjustment.
- [31] The Board accepts the Respondent's comparable analysis and believes that it demonstrates that the assessed value of the subject property is within the range of comparable properties.
- [32] The Board accepts the reasons for the decrease in assessment value as presented by the Respondent.
- [33] The Board accepts that the subject property has little access to the nearby creek and finds that the Respondent has not assigned a value for creek access to the assessment.
- [34] The Board acknowledges that fencing the property may reduce the size of the Complainant's yard, but since this property is not being assessed, it is not an issue for consideration.

[35] The Board finds that revising the assessed value will result in a fair and equitable assessment pursuant to all legislation using market value and mass appraisal techniques.

### **DECISION SUMMARY**

[37] Based on the reasons herein, the Board varies the property assessment to \$298,430.

[38] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 31 day of October, 2017 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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TYLER HANSEN  
Presiding Officer

*This decision can be appealed to the Court of Queen's Bench. 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 within 60 days of being notified 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

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NO.

ITEM

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| 1. A.1 | Hearing Materials with Complaint Form and Notice of Hearing |
| 2. C.1 | Complainant submission(s)                                   |
| 3. R.1 | Respondent submission(s)                                    |