Complaint ID 0056 2258
Roll No. 15221000

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: Tuesday, June 9, 2026

PRESIDING OFFICER: R. Irwin
BOARD MEMBER: K. Shannon
BOARD MEMBER: S. King

BETWEEN:

Daniel Beausoleil

Complainant

-and-

Municipal Assessment Services Group
For the Town of Carstairs

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 Town of Carstairs as follows:

ROLL NUMBER:	15221000
MUNICIPAL ADDRESS:	1003 Carriage Lane Drive, Carstairs Alberta
ASSESSMENT AMOUNT:	$616,000

The Complaint was heard by the Local Assessment Review Board on the 9th day of June 2026, in Council Chambers at the Town of Carstairs, Alberta.

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: Daniel Beausoleil, Property Owner

Appeared on behalf of the Respondent: Travis Horne, Municipal Assessment Services Group

DECISION: The assessed value of the subject property is $616,000.

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 located at 1003 Carriage Lane Drive, Carstairs, Alberta and is listed on the residential Ratepayers report as a 1,367 sq ft semi-custom one-storey single-family residence with basement and a 744 sq ft front-drive attached garage on a 6,612 sq ft lot.

PRELIMINARY MATTERS

[3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest regarding matters before them.

[4] Neither party raised any objection to the panel hearing the complaint.

[5] The Respondent objected to a document the Complainant had brought to the hearing to present. The Respondent stated it was the first he had seen it and believes it was not disclosed in accordance the Notice of Hearing or legislation.

[6] The Board asked the Complainant about the inclusion and the Complainant stated he had only included this one document this morning, thinking it clarified points in his presentation. The Complainant stated he thought that the rebuttal was alright to be brought the day of the appeal being heard.

[7] The Board questioned the Complainant regarding receipt of the Notice of Hearing and confirmed that the email and address were correct. The Complainant stated he was now aware of the disclosure deadline, as set out in the Notice of Hearing and does not dispute the deadline. The Complainant acknowledged that the disclosure deadline had been missed.

[8] The Board broke to review the information and found that the Notice of Hearing's directions indicated the disclosure was due Friday June 5, 2026, but the additional document the Complainant wished to submit was not received until June 9, 2026. The Board agreed this submission was not in accordance with the disclosure instructions set out in the Notice of Hearing, which the Complainant had received, therefore, the additional document could not be accepted into evidence pursuant to section 5 and 6 of the Matters Relating to Complaints Regulation, 2018. No additional preliminary or procedural matters were raised by any party. Both parties indicated that they were prepared to proceed with the complaints.

POSITION OF THE PARTIES

Position of the Complainant

[9] The Complainant stated he did not think the current assessment of $612,000 was fair and requested a revised assessment value of $ 526,293.71 which he thought would more accurately align with the market value.

[10] The Complainant explained to the Board that he had requested the Respondent to provide the data used to support the current assessment on March 25, 2026. However, the Respondent indicated the Complainant is entitled to the data used in the current year assessment but that a re-assessment is not available unless factual error or valid comparables are provided.

[11] The Complainant was instructed by the Assessor to present recent sales information of similar properties supporting a lower value or equity comparables to support that the assessment was incorrect.

[12] On March 31, 2026, the Complainant gave the Respondent a comparative market analysis prepared by a licensed realtor which included three sales (Exhibit C4). All three were rejected by the Respondent as the sales all occurred past the valuation date of July 1, 2025. The properties 313 Carriage Lane Drive, 331 Carriage Lane Drive and 1015 Carriage Lane Drive were included in the document as comparable properties to the subject.

[13] The realtor's market analysis stated that the subject needed approximately $45,000 worth of repairs, including replacement of windows, flooring and trim. If the repairs were completed, the realtor estimated the house list price would be in the range of $495,000 to $520,000.

[14] The Complainant advised that he then submitted five comparables: 311 Carriage Lane Drive, 526 Carriage Lane Drive, 317 Carriage Lane Drive, 815 800 Carriage Lane Drive, and 331 Carriage Lane Drive which had transferred after July 1, 2025. [C1 pg. 1], but the Respondent rejected 331 Carriage Lane Drive, stating it also had occurred after July 1, 2025, and could not be relied on.

[15] When questioned by the Board which property was the most comparable, in his opinion, the Complainant stated 311 Carriage Lane Drive was the most accurate property to compare, and 501 500 Carriage Lane Place was the most comparable

[16] The Complainant then stated that the Assessor made an offer without prejudice to adjust the assessment to $605,000.00 which the Complainant rejected and reaffirmed that the comparables supported a value of $534,000.

[17] The Complainant stated the Assessor had identified eight market sales, five on Carriage Lane Drive, specifically: 311, 526, 317, 1015 and 331, and three on Carriage Lane Place, specifically 815 800, 202 200 and 501 500. The Complainant noted the average of the comparables, without using 331 Carriage Lane Drive, was $528,335.71, and if 331 Carriage Lane Drive was used, the average would be $526,293.75.

[18] The Complainant argued against the use of price per square foot comparison, stating it was not a reasonable representation of market value, especially in a small municipality like Carstairs, as it fails to take into consideration qualitative features that influence value.

[19] The Complainant submitted an alternate market value of $534,670 based on only five of the eight comparables, four of which are located on Carriage Lane Drive, specifically 311, 331, 526, 317, and then 815 800 Carriage Lane Place. All these comparables were similar to the subject in style, age and neighbourhood. The sale prices ranged from $510,000 to $575,000, with the average being $534,670.

[20] In response to questioning by the Board, the Complainant stated that 311 Carriage Lane Place was the most similar comparable, and it sold for $511,000. The Complainant acknowledged there was no evidence submitted by him to evidence that transaction. Of the sales that were documented, the Complainant indicated that 501 500 Carriage Lane Place would be the comparable most similar to the subject.

[21] The Complainant confirmed he had not time adjusted the sale prices he used in arriving at his proposed revised assessment and acknowledged that there were no documents included in the submitted documents for some of the sales. He could not confirm whether any of the comparables needed repairs similar to the subject, but stated upon visual inspection from the street, they looked similar to the subject in most respects, with the possible exception of the subject's garage.

[22] The Complainant confirmed that he was seeking a revised assessment of $526,000, but acknowledged the market value may fall in a range of value between $526,000 to $534,000. He further acknowledged his proposed value would include the needed repair cost identified by the realtor.

Position of the Respondent

[23] The Respondent stated that it is common business practice to use up to three years of data when developing assessments for an entire municipality.

[24] The Respondent stated there are three approaches to value [R1, page 11 of 45]: direction comparison approach, cost approach and income approach, though the latter two approaches do not apply to the subject.

[25] He also stated that a unit of comparison commonly used to compare single-family dwellings market value was square footage above grade. He acknowledged that this unit of comparison would not include the basement and garage area, or size of the lot. The Respondent claimed that the Complainant was relying on realtor information documents to support his opinion on the subject property's market value.

[26] The Respondent stated that the realtor's documents are listing price strategy and should not be considered as an appraisal, merely an opinion of value.

[27] The Respondent also noted that the realtor's report assumes an estimated repair costs of $45,000 should be deducted dollar for dollar from the list price without any quotes from contractors to justify the values.

[28] The Respondent submitted that comparable properties were located within a similar area, shared similar characteristics with the subject property and provided reliable market evidence for determining the assessed value of the subject.

[29] In R1 page 12 of 45, the Respondent noted that the Complainant relied on eight comparable properties: 202 200 Carriage Lane Drive, 317 Carriage Lane Drive, 526 Carriage Lane Drive, 815 800 Carriage Lane Place, 331 Carriage Lane Drive, 311 Carriage Lane Drive, 501 500 Carriage Lane Place, 1015 Carriage Lane Drive.

[30] The Respondent relied on five comparable properties: 522 Carriage Lane Drive, 311 Carriage Lane Drive, 501 500 Carriage Lane Place, 1015 Carriage Lane Drive, 608 600 Carriage Lane Place. The Respondent noted that three of these comparable properties: 311 Carriage Lane Drive, 501 500 Carriage Lane Place, 1015 Carriage Lane Drive were also relied on by the Complainant.

[31] The sale dates for the Respondent's sales comparables ranged from August 2022 to February 2025, and the actual sale prices ranged from $510,000 to $578,000, with time adjusted sale prices ranging from $525,100 to $650,600. Evidence of the land title registration and the assessment particular of each of the comparables were provided in the Respondent's submission.

[32] The Respondent argued the preferred method of comparison for single family residential properties was a unit comparison based on price per square foot using the above grade square foot living area. The comparables price per square foot values ranged from $433 to $506, with the median being $474. The Respondent noted the subject's assessment based on per square foot is $451, indicating the assessment is fair and reasonable.

[33] The Respondent completed his presentation stating his list of comparable property sales was superior. The owner's comparables were weaker as they included sales with different garage configurations, smaller garages, and inferior basement sizes and finishing.

[34] The Board was advised that 501 500 Carriage Lane Place assessed at $612,000, as the closest comparable to the subject property in size and location. Taking into consideration the various characteristics of the subject, the Respondent stated the subject should be valued near the middle of the comparables' sale values.

[35] In response to questions, the Respondent confirmed that the comparables were all within the same neighbourhood, although he had not provided a map indicating their proximity to the subject. The Respondent confirmed the comparables were all similar to the subject in age and condition, but acknowledged that there were some differences in the quality of the different properties as shown in the assessment reports.

[36] The Respondent advised the Board that the time adjustment factor for the sales was calculated based on residential property sold in Carstairs. As time adjustment was not raised as an issue by the Complainant, information regarding the time adjustment factor was not provided in the Respondent's submissions.

[37] The Respondent was asked to explain the without prejudice settlement amount that was offered to the Complainant. The Respondent declined to do so, stating that it was not in evidence.

[38] The Respondent asked the Board to confirm the assessment at $612,000.

BOARD FINDINGS and DECISION

[39] The Board referred to the MGA 467 (3) which states:

467 (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.

[40] The Board was not persuaded by the Complainant's presentation that the assessment was incorrect and had difficulty accepting the Complainant's statements that the property required $45,000 in repairs to be comparable without any supporting documents such as repair quotes or pictures of the property condition.

[41] The Board placed little weight on the realtor's market report as it was prepared after the valuation date and relied on properties that sold after the valuation date.

[42] The Board was not convinced by the Respondent that the unit comparison of price per square foot was best used when the lot size and the garage size were significant characteristics of the subject. The Board has chosen to base its analysis on the sale price adjusted to July 1, 2025, the valuation date. As time adjusted sale prices were not given for any of the Complainant's comparables, other than those in common with the Respondent, the Board has not placed weight on those comparables.

[43] The Board considered the Respondent's comparable located at 522 Carriage Lane Drive, and has placed no weight on this comparable as it is different in style (split level as compared to bungalow), quality (standard as compared to semi-custom) and size of basement finish (456 square feet as compared to 744 square feet) and garage (943 square feet as compared to 1162 square feet).

[44] The Board noted that the parties' common comparable located at 1015 Carriage Lane Drive had been sold twice, once in December 2023, as submitted by the Respondent, and then again in November 2025, as submitted by the Complainant. As the sale in November 2025 occurred after the valuation date of July 1, 2025, the Board did not put any weight on that sale and only considered the 2023 sale transaction in its analysis.

[45] The Board reviewed the remaining four comparables provided by the Respondent, noting three of these properties used as comparables were in common with the Complainant's submission. These comparables ranged in time adjusted sale price from $525,100 to $650,600, with an average of $606,975 and a median of $626,100. Two of these comparables are smaller in land area than the subject, all of them are smaller in floor area, basement finish area, and garage area, and three of them are older, which leads the Board to conclude it is reasonable for the subject's assessment value to be above the average of the market value of these comparables.

[46] The Respondent identified its most comparable property was 501 500 Carriage Lane Place. The Complainant identified the most comparable property was 311 Carriage Lane Drive, with the acknowledgement that 501 500 Carriage Lane Place would be the second most comparable. The Board agreed, these properties were highly comparable, given their close proximity to the subject property, location within the same subdivision and similar size and style, however both of these comparables were of standard quality as opposed to the higher, semi-custom quality of the subject. The addition of the other two comparables used by the Board in its analysis, offsets the lower standard of the comparables preferred by the parties.

DECISION SUMMARY

[47] The Board finds that the original assessed value is confirmed at $616,000.

[48] 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, 2026 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.

H. Delisle, Board Clerk
On behalf of
R. Irwin Presiding Officer

This decision may be judicially reviewed by the Court of King's Bench pursuant to section 470(1) of the Municipal Government Act, RSA 2000, c M-26.

*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:

EXHIBIT NO.	ITEM	PAGES
A.1	Hearing Materials	6 pages
C.1	Complainant Submission – Statement of Facts	4 pages
C.2	Complainant Submission – Evidence and Summary	4 pages
C.3	Complainant Submission – Formal Letter to Travis Horne	3 pages
C.4	Complainant Submission – Comparative Market Analysis	9 pages
C.5	Complainant Submission – Comparable Market Analysis Part 1	6 pages
C.6	Complainant Submission – Comparable Market Analysis Part 2	1 page
C.7	Complainant Submission – Email Thread	14 pages
C.8	Complainant Submission – Market Comparable Analysis vs Price-Per-Square-Foot	4 pages
R.1	Respondent Submission	45 pages

<u>APPENDIX "B"</u>

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)

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) 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.