Complainant ID 0262 2145
Roll No. 30000212055

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: June 22, 2026

PRESIDING OFFICER: A TARNOCZI
BOARD MEMBER: D DEY
BOARD MEMBER: S KING

BETWEEN:

SHAWN SAMPSON

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:	30000212055
MUNICIPAL ADDRESS:	19 Vancouver Crescent, Red Deer Alberta
ASSESSMENT AMOUNT:	$914,800

The complaint was heard by the Local Assessment Review Board on the 22nd day of June 2026, via video conferencing.

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: Shawn Sampson, Property Owner

Appeared on behalf of the Respondent: Travis Larder and Dmitrii Grishin, The City of Red Deer

DECISION: The Board finds that the original assessed value is of $914,800 is confirmed and no change is required.

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 two storey house in the community of Vanier East. The 2773 sq ft house was built in 2013, has 3.5 baths, a triple attached front garage and sits on an 8571 sq ft lot.

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 members hearing the complaint.

[5] 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

[6] The Complainant presented six properties provided by the City of Red Deer, in response to a request by the Complainant to justify the subject property's assessment. The information included the roll number, address, legal land description, year built, building size, land size, basement finish size, garage size, sale date, sale price, and sale price adjusted to July 1, 2025.The Complainant argued the properties provided by the City were not fair comparisons to the subject property, but did not provide evidence to show how the properties were not comparable. Nor was there evidence relating the assessments of the six properties to the assessed value of the subject property.

[7] The Complainant requested that the City of Red Deer, "...send me all of the [comparables] in my neighborhood and surrounding neighborhoods going back 3 years."

[8] The Complainant provided evidence that the City responded that while they would provide five sales comparisons free of charge there would be charges for data on additional properties.

[9] The Complainant asked the Board to reduce the assessment to $875,000, which he based on previous appraisals that he had obtained, but had not submitted to the Board.

Position of the Respondent

[10] The Respondent acknowledged the submissions of the Complainant and his request for the subject property's assessment to be reduced to $875,000 but noted the Complainant had provided no material evidence to support the requested reduction in assessment.

[11] The Respondent provided a sales comparison for three properties, all of which were similar in style, quality and location, and bracketed the subject property in quality of attributes. The table provided by the Respondent included sale price, sale date, time adjusted sale price, assessed value, ASR, (Assessment to sales ratio) year built, basement development, attached garage, location, floor area, lot area and maintenance.

[12] The Respondent identified 100 Garrison Circle, which sold for a time adjusted sale price of $907,800, as being the most comparable to the subject property and noted 13 Cobb Court, which sold for a time adjusted sale price of $1,019,500, as the second most similar. The sales of similar properties supported the current assessment of $914,800 for the subject property.

[13] The Respondent also provided an assessment equity comparison showing three properties in addition to the subject property, all of which were similar in style, quality and location, and bracketed the subject property in quality of attributes. The table provided by the Respondent included assessed value, year built, condition, floor area, bath count, basement finish, garage, land area and green space.

[14] The Respondent identified 17 Vienna Close, assessed at $933,000 as the most comparable to the subject property and supported the current assessment of the subject property as being fair and equitable

<u>BOARD FINDINGS and DECISION</u>

[15] The Board examined the evidence for all the properties presented by the parties.

[16] Given that the Complainant did not provide evidence as to how the six properties they presented related to the assessed value of the subject property the Board assigned little weight to the Complainant’s evidence.

[17] The Board examined the properties presented in the Respondent’s sales comparison. 27 Vath Place was assigned little weight given the number of adjustments required to make the properties comparable. Specifically, adjustments were required for the year of build, the number of bathrooms, the garage size, the floor area and the lot sized.

[18] 100 Garrison Crescent, with a time adjusted sales value of $907,800 and an assessed value of $865,700, was determined by the Board to be an inferior property. While there were many similar features, the garage size, floor area and lot size were all smaller than that of the subject property.

[19] 13 Cobb Court, with a time adjusted sale price of $1,019,500 and an assessed value of $1,022,300 was deemed by the Board to be the most comparable property and assigned it the greatest weight in determining assessment value of the subject property. While the lot size was larger than that of the subject property, the house size was smaller. Other features such as the community, the garage, bathroom count and finished basement were similar.

[20] In summary, the Board concluded the sales comparables of 100 Garrison Crescent, and 13 Cobb Court indicated a range of time adjusted sale prices from $907,800 to $1,022,300, which supported the assessment of the subject property as fair.

[21] When examining the assessment equity data presented by the Respondent, the Board first looked at 17 Vienna Close with an assessed value of $933,00. The two properties were of a similar size, had identical build dates, similar basement finish and were listed as being in average condition. The Board determined 17 Vienna Close to be an inferior property given that the lot size was over 3000 sq ft smaller and that it had a double garage (as opposed to the subject property's triple garage). While 17 Vienna Close did have a superior number of washrooms (4 vs 3.5) the Board determined that superior feature was less valuable than the superior features of the subject property.

[22] The Board also reviewed the features of 208 Vancouver Crescent, noting that it had a higher bath count than the subject property (4 vs 3.5). The subject property was on a lot that was 1567 sq ft larger, had a triple garage (as opposed to the double garage on 208 Vancouver Crescent) and was adjacent to a green space (whereas 208 Vancouver Crescent was not.) Other features, such as build date, floor area and basement finish were similar. Based on this evidence the Board determined that 208 Vancouver Crescent, which was assessed at $976,000, was an inferior property.

[23] Finally, the Board considered the Respondent's other equity comparable, 8 Valley Green, which was assessed at $901,800. The property was also considered overall inferior to the subject property as it was inferior in age, floor area, garage size and land area.

[24] The Board noted that of the five properties examined in detail, none were considered superior to the subject property. Three were deemed to be inferior and were assessed at a higher value than the subject property, suggesting that the subject property should be assessed at a higher value. One property was deemed inferior and it was reasonable that it was assessed and sold at less than the subject property's assessment. The one property that was not considered inferior, was deemed overall comparable to the subject property, and was assessed at more than the subject property ($1,022,300 vs $914,800).

[25] The Board concluded the evidence that was submitted indicated the subject property's assessment was fair and equitable, and there was no evidence to support reducing the assessed value of the subject property.

DECISION SUMMARY

[26] The Board finds that the original assessed value is of $914,800 is confirmed.

[27] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 3rd day of July, 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.

HDelisle

H. Delisle, Board Clerk
On behalf of
A. Tarnoczi 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	5
C.1	Complainant Submission	2
C.2	Complainant Email Thread Part 1	2
C.3	Complainant Email Thread Part 2	1
C.4	Complainant Email Thread Part 3	1
C.5	Complainant Comparables	2
R.1	Respondent Submission	28

APPENDIX "B"

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.