CENTRAL ALBERTA REGIONAL
Assessment
ReviewBoard

Complaint ID 0262 2148
Roll No. 30001021765

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: June 18,2026

PRESIDING OFFICER: A TARNOCZI
BOARD MEMBER: J D'ONOFRIO
BOARD MEMBER: K SHANNON

BETWEEN:

Corey and Erinn Evans
(as represented by CVG Canadian Valuation Group Ltd.)

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 for the City of Red Deer as follows:

ROLL NUMBER:	30001021765
MUNICIPAL ADDRESS:	15 Ayers Ave Red Deer Alberta
ASSESSMENT AMOUNT:	$568,200

The complaint was heard by the Local Assessment Review Board on the 18th 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: G. Smith, CVG Canadian Valuation Group Ltd.

Appeared on behalf of the Respondent: T. Larder and K. Hall, City of Red Deer

DECISION: The assessed value of the subject property is changed to $537,000

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 residential property. The 1,423 sq. ft. Bungalow with a rear detached garage is located in Anders Park with a school field directly across the road from it.

PRELIMINARY MATTERS

[3] The Presiding Officer confirmed that no Board Members 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 Respondent raised a preliminary issue regarding the Complainant rebuttal package. Specifically, they argued that the package introduced new evidence. The respondent offered to delete all the content after the first three paragraphs of page 5 as well as page 6 and 7 in its entirety. The amended package was entered as C.2 and the Complainant withdrew the concern.

POSITION OF THE PARTIES

Position of the Complainant

[6] The Complainant presented a group of 5 homes in a table showing date of build, style of home, lot size, building size, type of garage, basement finish, type of garage, recent renovations, sales date and sale price. The Complainant Identified two of the properties 12 Addinell Avenue (with a sales price of $525,500) and 63 Allan Street (with a sales price of $515,000) as being the most comparable to the subject property. The Respondent identified 63 Allan Street as the most similar to the subject property.

[7] The three properties (the two comparable and the subject property) were all recently renovated, had double car garages, and full and finished basements. While the subject property was built in 1977 the two comparables were built in 1975. All three properties were in the same neighbourhood. Both the subject property and 12 Addinell Avenue faced the same school grounds (with a roadway separating them from the school grounds). 63 Allan Street was a corner lot located kitty corner to the school grounds.

[8] The Complainant noted that both the comparable properties had larger lots. 12 Addinell Avenue had a lot size of 7,677 sq feet and 63 Allan Street had a lot size of 7,993 sq ft, while the subject property has a lot size of 6,960 sq ft.

[9] As part of the package the Complainant provided pictures of the interiors and exteriors of the properties and their location.

Position of the Respondent

[10] The Respondent's presentation included an overview of the market modified cost approach and how it applied to the subject property.

[11] The Respondent noted that the Complainant did not include pictures to confirm the condition of the property even though the Complainant raised this as a concern. Further, the Respondent claimed no request was made for the assessor to view the property by the Complainant. The Respondent stated they were not aware of the last time the assessment department viewed the property.

[12] The Respondent presented a table of three properties showing assessed value, year built, condition, floor area, bath count, garage (size and type) land area and whether the properties were adjacent to green spaces.

[13] While 12 Addinell Avenue was included in the table, the Respondent identified 6 Stanley Cr as being the most comparable. 6 Stanley Cr and the subject property had similar floor area (1,430 sq ft to 1423 sq ft) and both had the same bath count and access to green space.

[14] The Respondents table showed that 6 Stanley Cr sat on a larger lot than the subject property (7,200 sq ft vs 6,960 sq ft) and had a larger garage (676 sq ft vs 620 sq ft). 6 Stanley Cr was built in 1963 while the subject property was built in 1977. The Respondent included a map showing 6 Stanley Cr was the last property on a dead-end crescent bordering an expansive green space.

[15] The Respondent also presented a sale comparison analysis table of the three similar properties. The table listed the sales price, the sales date, the time adjusted sale price, the assessed value, the ASR, the year built, the number of bathrooms, basement development, the type of garage, the community, the floor area, the lot size, access to green space and traffic.

[16] Of the three properties the Respondent identified 4517 35 street as the most similar to the subject property. Both properties had three bathrooms, a detached garage, a developed basement, access to green space and similar traffic flows. 4517 35 street was built in 1956 (the subject property was built in 1977). 4517 35 street sat on a smaller lot, 6,705 sq ft versus the subject properties 6,960 sq ft and the properties were in different neighbourhoods (4517 35 street was in Mountview while the subject property was in Anders Park).

BOARD FINDINGS and DECISION

[17] While the Board examined all the properties presented by both parties looking to determine which properties were most comparable. They focused most attention on four properties.

[18] 63 Allan Street was identified by the Complainant as the property most comparable to the subject property. Similarities and differences between this property and the subject property was noted in previous paragraphs. The Board determined that the differences in lot size, that 63 Allan was on a corner lot and while near the school grounds (not boarding the school grounds) were significant differences that required adjustment. Further the sales data presented by the Complainant was post facto with a transfer date of September 26, 2025. While the Board did not dismiss the sale because it was post facto, it did determine that a further adjustment would be required to make the properties directly comparable.

[19] 6 Stanley Cr was identified by the Respondent as the most comparable to the subject property based on assessments. Similarities and differences between this property and the subject property were noted in previous paragraphs. The Board determined lot size differences, the dead-end crescent, proximity to green space and the difference in building dates would require significant adjustments to make the properties comparable.

[20] 4517 35 street was identified by the Respondent as the most comparable to the subject property based on sales. Similarities and differences between this property and the subject property were noted in previous paragraphs. The Board determined the differences due to lot size, build date and proximity to green space would require significant adjustments to make the properties comparable. That the two properties were located in two different communities further complicated the comparison.

[21] 12 Addinell Avenue was identified by the Complainant as being their second-best comparable property. In referring to the property the Respondent noted, "This property also shares many of the same characteristics of the subject property. Again, the lot has a greenspace influence, is a similar size and it is close in geographical proximity. The overall condition, and basement finishing are again very similar, and bathroom counts are the same. This home is only 2 years older than the subject."

[22] The Board determined that 12 Addinell Avenue was the most similar of all the properties presented. The Board decided that 12 Addinell Avenue would require an adjustment to account for the differences in lot size and age of construction to make them directly comparable. Given that 12 Addinell Avenue has a lot size that is 720 sq ft (or about 10%) larger than that of the subject property and the age of construction is very close, the Board determined that the subject property should be assessed slightly less than 12 Addinell Avenue. 12 Addinell Avenue is assessed at $550,200. The Board determined that these features added a net $13,200 to the assessed value of 12 Addinell Avenue. Thus, the adjusted assessed value of the subject property (the assessed value of 12 Addinell minus the adjustment or $550,200 - $13,200) was $537,000.

[23] The Board concluded that the subject property should be assessed at $537,000

DECISION SUMMARY

[24] The Board finds that the original assessed value is changed to $537,000.

[25] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 29th 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.

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	8
C.1	Complainant Submission	33
C.2	Complainant Rebuttal (as revised)	9
R.1	Respondent Submission	35

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.