STRATHMORE
LOCAL ASSESSMENT REVIEW BOARD

Case: Local Assessment Review Board Hearing on the 2025 Tax Assessment Complaint for the property located at 1164 Strathcona Rd., Strathmore, AB – Plan 0212693, Block 14, Lot 46, Tax Roll No.: 17536.00

File No.: 2025-03-25-FILE#01

Complainant:	Mr. T. Fountain
Subject Property:	1164 Strathcona Rd., Strathmore, AB Plan 0212693, Block 14, Lot 46, Tax Roll No.: 17536.00
Hearing date:	Friday, August 8, 2025
Decision date:	Monday, August 22, 2025
Board members:	D. Anderson (Chair) V. Howard J. Pirie

DECISION

Local Assessment Review Board (LARB):

The Local Assessment Review Board has those powers and duties as set out in the *Municipal Government Act* to hear and determine complaints on behalf of the Town of Strathmore in respect to decisions regarding Tax Assessments.

The objective of the hearing is for the Board Members to fully understand the matter under appeal from the point of view of each party, and to come to a decision on that matter. The Assessment Review Board will listen to both parties and decide on the complaint based on the evidence and statements submitted.

The Board must base its decision on merits and provide a fair and unbiased hearing. The Board Members are bound and must follow the law, including Provincial Acts and Regulations and Municipal Bylaws, policies, and procedures.

The order of presentations was Complainant and then Respondent.

Issue:

Is the assessment for 1164 Strathcona Road fair and equitable?

The R1 – Single Detached Residential District property located in the Town of Strathmore, AB was originally assessed by Wild Rose Assessment Services Inc. at $472,000. The lot size is 474 sq metres and the building is 1374 square feet, with a detached garage that is 576 square feet.

The Complainant states that their property should have a maximum assessed value of $437,600.

Procedural History:

1. The complaint regarding the tax assessment for 1164 Strathcona Rd., Strathmore, AB was submitted to the Town of Strathmore's LARB (the "Board") Clerk by Mr. Fountain on April 25, 2025.
2. Subsequently the hearing date set was set for Friday, August 8, 2025 at 10:00 a.m., 1 Parklane Drive, Strathmore, Alberta. A virtual option to attend via the online platform Zoom was also provided.
3. Notice for the Public Hearing was given in the following way:
    a. On June 24, 2025, a letter was sent via email to the Complainant and Respondent.
4. The Complainant's disclosure date was July 8, 2025
5. The Respondent's disclosure date was July 30, 2025
6. The Complainant's rebuttal date was August 1, 2025
7. The Board received submissions from the Respondent prior to the hearing. All correspondence received prior to the August 8, 2025 hearing was included in the agenda package that was released to all parties and available to the public on August 7, 2025.
8. The agenda package for the August 8, 2025 hearing included the following items:

    Attachment I: Notice of Hearing
    Attachment II: Assessment Review Board Complaint Form submitted by Mr. Fountain
    Attachment III: Wild Rose Assessment Services Inc. Discovery Package
9. On August 8, 2025, the Local Assessment Review Board held a meeting to hear the complaint regarding the tax assessment for 1164 Strathcona Road.
10. The hearing was called to order at 10:05 a.m., with Mr. Anderson as Chair.
11. The Board adopted the August 8, 2025 Local Assessment Review Board Agenda as presented and proceeded.

Preliminary Issues:

12. <u>3.1 Preliminary Matter – Attendance</u>
    a. The Clerk noted that the Complainant was not present at the Hearing. She stated that Mr. Fountain had also not provided any additional information to their initial submission.
    b. The Clerk stated that The Complainant was provided with the Notice of Hearing via email on June 24, 2025.
    c. The Clerk stated that according to the Legislation, *Municipal Government Act S. 463*, a hearing may proceed in the absence of a party who has received proper notice and has chosen not to attend.
    d. The Chair asked the party present, the Respondent, if there were any questions or comments regarding the preliminary matter.
    e. The Respondent asked that the Board move to dismiss the complaint and not proceed with the hearing.

f. The Board requested a 5-minute Recess to discuss, when they returned the Chair stated that they were denying the request of the Respondent, to ensure that the Complainant still received the proper consideration, with a final decision on record.

g. The Respondent indicated that was acceptable.

h. The Board stated they were satisfied and indicated that the hearing could proceed.

13. At 10:08 a.m. on Friday, August 8, 2025, the Board commenced with the hearing as scheduled, as there were no procedural issues with the complaint. The complaint was filed on time with payment, in accordance with section 686 of the *Municipal Government Act.*

14. The Chair introduced the other Board members present for the panel as Ms. Howard and Ms. Pirie and then asked the Board members to declare if they had any conflicts of interest that would cause them to be excused from this matter. There were none.

15. The Chair asked the party present to state if they had any objection to the composition of the Local Assessment Review Board. There were no objections to the Board.

16. The Chair confirmed with the party present that they had received a copy of the agenda package.

17. The Chair outlined the purpose of the hearing and how the hearing would be conducted, including the order of appearance of parties.

18. The Chair asked that individual speakers direct their comments to the Board and that if they have any additional submission materials that copies be left with the Clerk.

19. The Chair introduced the matter under review and, in the absence of the Complainant, asked the Respondent to proceed with their presentation.

Appearances:

20. The Board received submissions from and/or heard from:

a. Mr. T. Fountain as the Complainant.

b. Mr. D. Clark, Wild Rose Assessment Services Inc. as the Respondent.

Summary of Evidence Presented:

Submission from Mr. Fountain (Complainant)

21. Mr. Fountain wrote in his Assessment Review Board Complaint Form that he was appealing the original assessment with a requested assessed value of $437,600.

22. He made a written statement that:

> "WOWA reported detached homes in Calgary increasing 4.7% year over year. With our house assessed high at $418,000 last year x 1.047 = $437,600 should be the highest assessed value. Also 1163 Strathcona Road was assessed at $458,000 with a higher square footage."

Submission from Wild Rose Assessment Services Inc. (Respondent)

23. Mr. Clark presented on behalf of Wild Rose Assessment Services Inc., Mr. Clark gave an overview of the decision-making process. He stated:
    a. Assessed value is based on a Local Market Modified Cost Approach.
    b. Property is valued at 97% adjusted, which is within the acceptable range.
    c. The valuation-effective date of the assessment is July 1, 2024.
    d. The property condition date is December 31, 2024.
    e. Information sources generally include the following:
        i. Legislated Acts and supporting Regulations
            1. Act: Municipal Government Act (MGA)
            2. Regulations: Matters Relating to Assessment and Taxation (MRAT) and Matters Relating to Assessment Complaints (MRAC)
        ii. Alberta Land Titles Registries;
        iii. Municipal mapping;
        iv. Interviews with local assessed persons;
        v. Confidential in-office information files and computer records;
        vi. Central Alberta Realtors Association Multiple Listing Service; and
        vii. Published advertising and interviews.
24. Mr. Clark showed the Board maps of the location of subject property.
25. Mr. Clark stated that the single-family dwelling built in 2002 was originally 1122.5 sqft. but had an addition in 2009 of 252 sqft. The total square footage now sits at 1374 sqft. As well, a detached garage totaling 576 sqft was built in 2004.
26. Mr. Clark showed the following screenshot of the DRCN CAMAlot Calculation Sheet that was used for the calculation of 1164 Strathcona Road:

Depreciation			
Physical:	79%	Replacement Cost New (RCN) :	241,500
Functional:	100%	x BYM 1.2900 :	311,535
Locational:	100%	x Adj. 116.9%	364,247
Market Adjustment:	148%	Impr. Asmt:	364,000
Mt/Qu/St by Market Zone:	48%		

➢ Detached Garage value:

Depreciation			
Physical:	77%	Replacement Cost New (RCN) :	28,755
Functional:	100%	x BYM 1.2900 :	37,094
Locational:	100%	x Adj. 77.0% :	28,562
Market Adjustment:	100%	Impr. Asmt:	29,000

✓ Total Current improvement assessment $393,000
✓ Current Land Assessment $79,000

27. Mr. Clark showed the board the assessments for four (4) comparable properties in the area. He stated that it was important to note that no two (2) properties are exactly the same, and no other in the neighbourhood were found to have similar additions, but that all these properties were treated the same in their evaluations.

Address	Subject 1164 Strathcona Rd	1279 Strathcona Rd	1220 Strathcona Rd	98 Strathford Close	1143 Strathcona Rd
Land	**474 M^2**	490 M^2	527 M^2	512 M^2	488 M^2
Land Value	**$79,000**	$87,000	$83,000	$94,000	$84,000
Improvement	**1374Ft2**	1150 Ft^2	1236 Ft^2	1184 Ft^2	1236 Ft^2
Year built	**2003**	2005	2004	2004	2002
Other Improvements	**576 Ft^2 DET**	451Ft2 ATT	528 Ft^2 DET	564Ft2 ATT	441Ft2 ATT
Total Assessment	**$472,000**	$483,000	$477,000	$478,000	$465,000

28. Mr. Clark stated that:

   a. The subject is the largest home, with the largest garage.
   b. 1279 Strathcona Road is a smaller home with a smaller garage, slightly newer, and on a larger lot.
   c. 1120 Strathcona Road is a smaller home, but largest amongst the comparables, with the largest lot, and a similar sized garage.
   d. 98 Strathford Close is a smaller home, with a similar sized attached garage, and is located on a close with a walkout basement
   e. 1143 Strathcona Road is a smaller home, but largest amongst the comparables, with a larger lot, and smaller attached garage.

29. Mr. Clark addressed the rebuttals for the specifics indicated in the complainant's statement by stating:

   a. The reporting of home value changes in Calgary is irrelevant, as it is a different jurisdiction. Calgary is much larger, and a city that has a completely different housing marketing and pricing structure to the Town of Strathmore.
   b. 1163 Strathcona Road is in fact not larger than the subject property. He showed the assessment for 1163 Strathcona Road, and while the land area for 1163 Strathcona Road is 14 sq metres larger, the buildings on the property total 325 sq ft smaller than the buildings (including improvements) on 1164 Strathcona Road, leading to an overall lower assessed value for 1163 Strathcona Road.

30. Mr. Clark ended by asking the Board to confirm the assessment for the subject property located at 1164 Strathcona Road in Strathmore at $472,000.

<u>Closing Remarks – Respondent</u>

31. During closing remarks, Mr. Clark reiterated his recommendation for the subject property's assessed value to be confirmed at $472,000 based on the factual evidence presented.

32. The hearing adjourned at 10:25 a.m. when the Board moved In-camera to make their decision.

Legislative Framework

33. Municipal Government Act S. 460.1(1) states

   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. farmland, or

b. a tax notice other than a property tax notice, business tax notice or improvement tax notice.

34. Municipal Government Act – Matters Relating to Assessment and Taxation Regulation 2018, Alberta Regulation 203/2017, Current as of January 1, 2020 states:

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 a fee simple estate in the property, and

(c) must reflect typical market conditions for properties similar to that property.

35. Market value is defined as:

'The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, assuming that neither is under undue duress.'
Source: Canadian Uniform Standards of Appraisal Practice, January 2022

Decision:

36. In determining this appeal, the Board:

a. Complied with the relevant provincial legislation including the *Municipal Government Act – Matters Relating to Assessment and Taxation Regulation 2018.*

b. The Board considered all relevant evidence presented at the hearing and considered the arguments made both in favour and opposition to the complaint.

c. The Board considered the merits of the application.

37. The complaint is denied, and the valuation determined by Wild Rose Assessment Services Inc. is confirmed. The Local Assessment Review Board confirms that the original tax assessment of $472,000 shall stand for the reasons indicated below.

Reasons:

38. The Board reviewed all evidence and arguments, written and oral, submitted by the Complainant and Respondent and focused on key evidence and arguments that were relevant in outlining its reasons.

39. The Board took into consideration the equity of assessment presented by Wild Rose Assessment Services Inc. for the property located at 1164 Strathcona Road.

40. The Board noted that 1164 Strathcona Road was shown to have had an addition made in 2009 to increase the area of buildings on the property by 252 sqft. These improvements are to describe the buildings only and not the land.

41. In reviewing the comparable properties, the Board noted that 1164 Strathcona Road had the largest square footage of the nearest comparable properties, and in three (3) out of four (4) examples was still assessed lower.

42. The Board heard the concern from the Complainant that the assessed value of their property was a more substantial increase than what had been reported by WOWA for Calgary.

43. The Board acknowledges that Calgary is a different jurisdiction with different market conditions that need to be taken into consideration and therefore not relevant to the Strathmore assessments.

44. The Board heard the concern from the Complainant that 1164 Strathcona Road was assessed higher than the neighbouring property of 1163 Strathcona Road even though they stated that 1163 Strathcona Road was larger.

45. The Board accepted the statement of facts presented by Wild Rose on sizes, that this was an untrue statement and the buildings on 1164 Strathcona Road were the larger of the two properties, leading to the higher assessed value.

46. The Board feels that the Respondent's arguments were well supported with documentation.

47. The Board agrees that the property was fairly and equitably treated based on the facts presented.

Conclusion:

48. For the reasons set out above, the complaint is denied. The Assessment for 1164 Strathcona Road is confirmed at $472,000.

[redacted] ATIA Sec. 20(1)

Doug Anderson, Chair
Local Assessment Review Board, Strathmore

Aug 22/2025

Date