



What is an evidence package?

An evidence package contains all of the documents that you are going to use at the hearing to prove your case.

When do I have to provide my evidence package?

You must provide your evidence package to the ARB and the Respondent by the disclosure deadline. You can find the deadline on the Notice of Hearing document that we will mail or email to you. If you miss the disclosure deadline, then the Board may not allow you to present your evidence.

Do I have to give my assessor (the “Respondent”) a copy of my disclosure package?

Yes, you must provide copies to the ARB and to the Respondent by the disclosure deadline.

What should be in my evidence package?

Your evidence package is very important. The package should include all of the documents that you are planning on relying on to prove your case. These are some items that are often included:

- A map showing the location of your property
- Pictures of your property (inside and out)
- Information about comparable properties
 - Map showing the locations of the comparable properties
 - Pictures of the comparable properties
 - Assessment and/or sale information of the comparable properties
 - Chart that compares characteristics and values from your property with the other properties
- Any other documents, pictures or maps (for example, a signed witness statement) that support your position

What happens if I miss the deadline?

The Board may not allow you to use any of your evidence.

Do I have to bring paper copies of my evidence package to the hearing?

You do not need to bring any paper or electronic copies of your evidence to the hearing. You will be provided with a computer at the hearing that will display all of the disclosure that was filed with the ARB.

How can I prove the market value of my property?

The market value of your property comes from sales of comparable properties in your neighbourhood. Comparable properties are those that are similar to your house in size, age, house type and other characteristics. There are some different places that you can find data about sales in your neighbourhood:

- You can gather sales data from the property owner’s website (<https://myproperty.edmonton.ca/>) and prepare your own comparison chart
- You could hire a realtor or appraiser to prepare an appraisal or comparable analysis of your home to show the market value as of July 1 of the previous year

Sample Evidence Package

A common reason a person files a complaint is that they do not think that the assessment value of their property accurately reflects the market value as of July 1 of the previous year. We receive a lot of questions from people who file a complaint about the kind of documents that they can file, and how they should present those documents at the hearing.

To respond to these questions, we've developed this Sample Evidence Package to show you one way that you could organize your documents, if your argument was about market value. You do not have to use the format from the Sample Evidence Package if you do not want to do so.

Your evidence package should include your own information, and information about properties that are comparable to yours. This Sample Evidence Package is just a guide. Just because you use the format presented in the Sample Evidence Package does not mean that you will win your appeal. The Sample Evidence Package is provided for information purposes only.

Sample Evidence Package

Property Under Complaint

Tax Roll: 1234567

Owner: Jane Smith

Address: 12345 Fake Road NW, Edmonton, AB, T1A 2B3

Reasons for Complaint

I do not think that my property has been assessed at fair market value. When compared to similar properties that sold, the assessment value of my property is too high. My property should have an assessed value of \$296 per square foot, which equals an assessment of \$489,288.

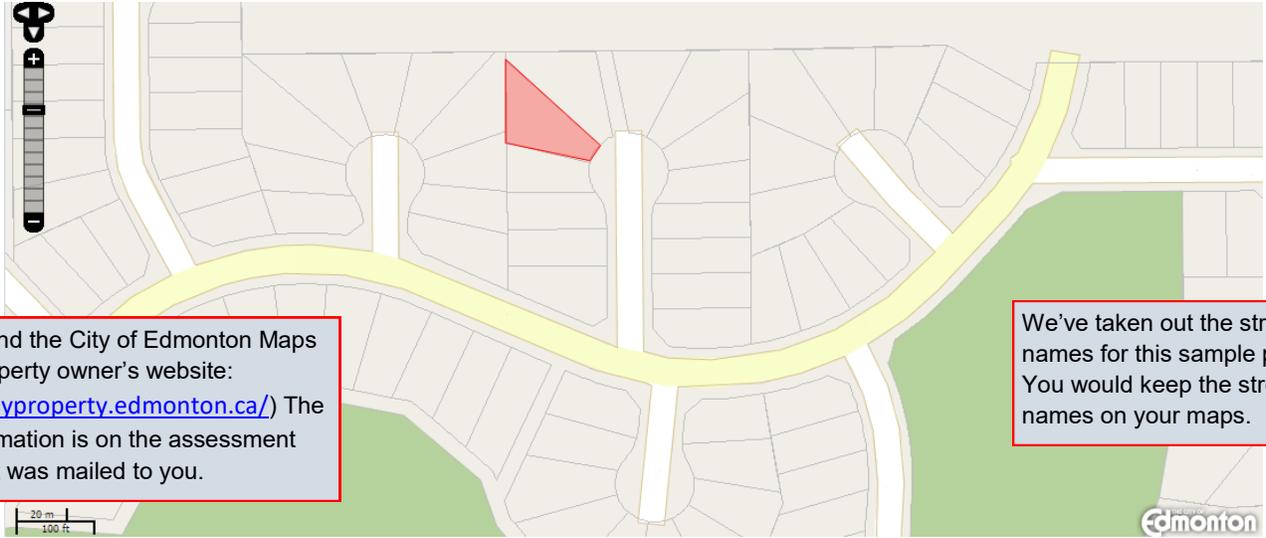
From Google Street View



Subject Property

12345 Fake Road

From City of Edmonton Maps



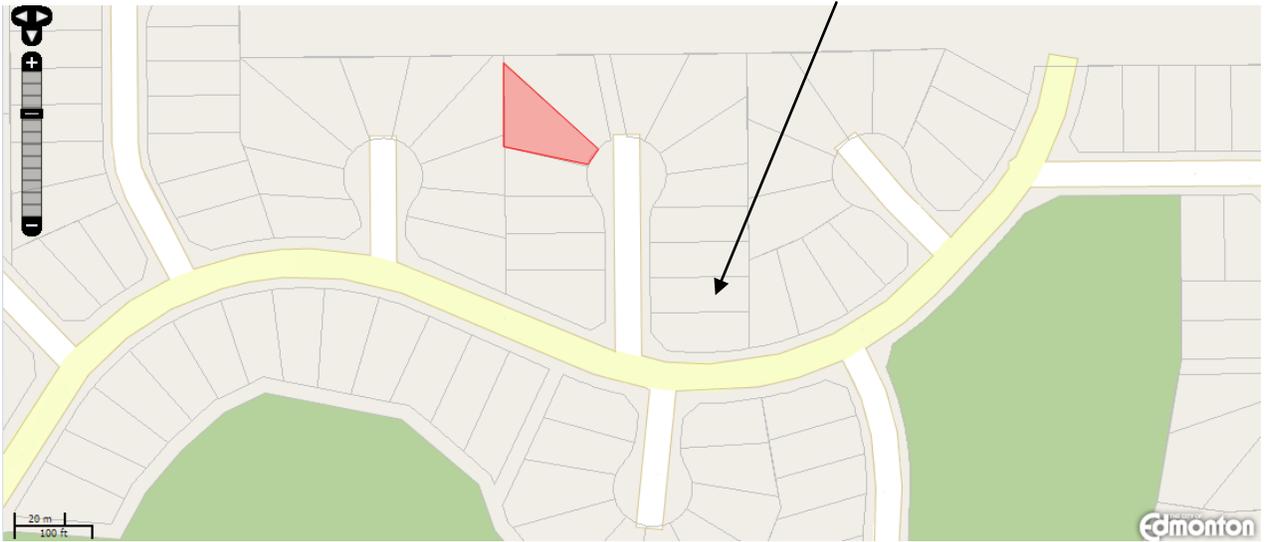
You can find the City of Edmonton Maps on the property owner's website: (<https://myproperty.edmonton.ca/>) The login information is on the assessment notice that was mailed to you.

We've taken out the street names for this sample package. You would keep the street names on your maps.

From Google Maps (Satellite View)



Comparable 1
54321 Fake Road



Comparable 1

54321 Fake Road

10031614: Assessment Detail

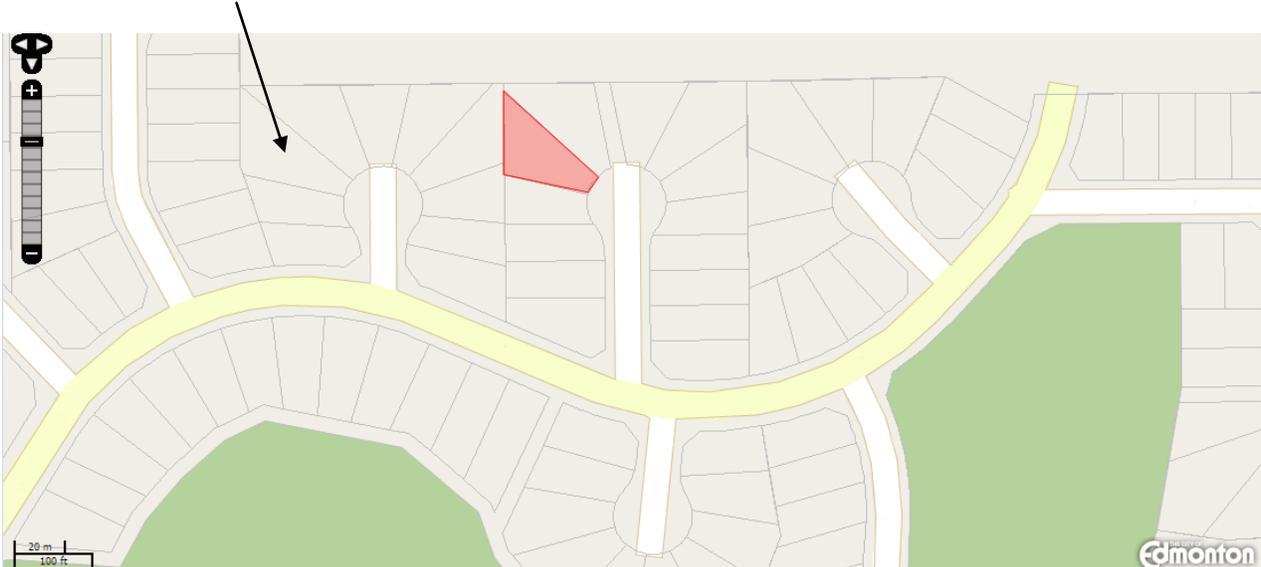
Municipal Address:	54321 FAKE ROAD NW
Account Number:	1111111
Assessed Value:	\$508,500
Assessed Area:	168.1 m ² / 1809 ft ² (Does not include basement area or 3rd level of split level)
Assessment Class:	Residential
Year Built:	2005
Lot Size:	507.437 m ² / 5462 ft ² / .125 AC
Neighbourhood:	NOTREAL
Basement Developed:	Yes
Building Class:	BI-LEVEL
Land Use Description:	100% SINGLE FAMILY DWELLING
Fully Complete:	Yes
Fully Taxable:	Yes
Building Count:	1
Valuation Group:	RESIDENTIAL RIVAL
Garage:	Yes
Fireplace:	Yes
Walkout Basement:	No
Air Conditioning:	Yes

This information is from the "Property Assessment Maps" which can be found on the property owner's website: <https://myproperty.edmonton.ca/>. The login information is on the assessment notice that was mailed to you.

You can read about the way the City assesses residential properties, including what factors and attributes are taken into consideration, by going to http://edmonton.ca/residential_neighbourhoods/property_tax_assessment/reference-materials.aspx

Comparable 2

1296 Main Street



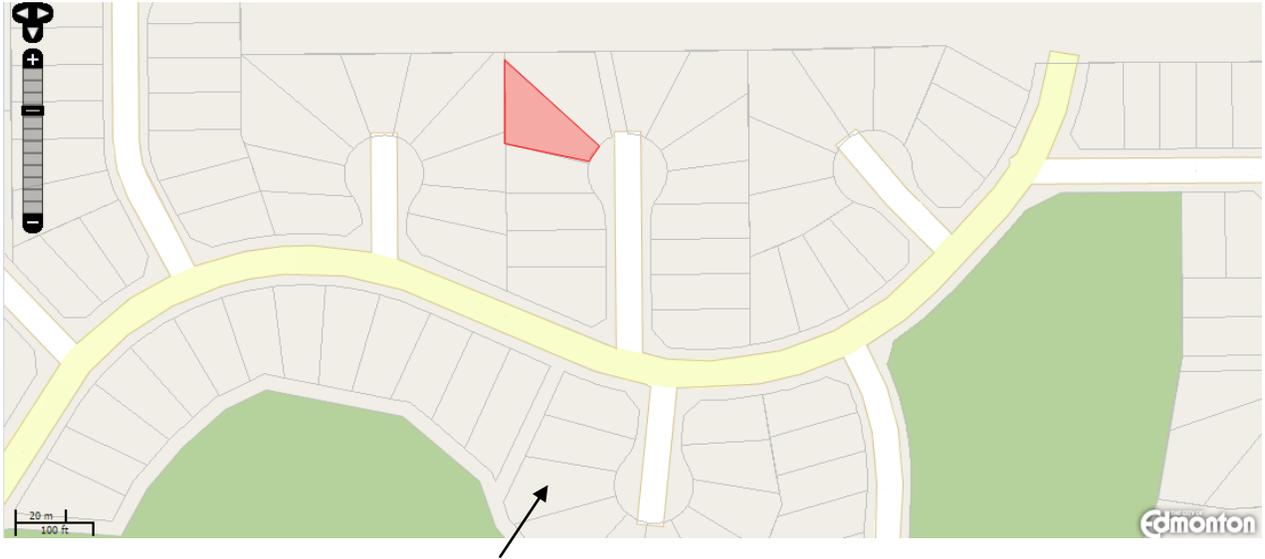
Comparable 2

1296 Main Street

10031614: Assessment Detail

Municipal Address: 1296 MAIN STREET NW
Account Number: 2222222
Assessed Value: \$516,000
Assessed Area: 161.7 m² / 1741 ft² (Does not include basement area or 3rd level of split level)
Assessment Class: Residential
Year Built: 2005
Lot Size: 685.011 m² / 7373.4 ft² / .169 AC
Neighbourhood: NOTREAL
Basement Developed: Yes
Building Class: BI-LEVEL
Land Use Description: 100% SINGLE FAMILY DWELLING
Fully Complete: Yes
Fully Taxable: Yes
Building Count: 1
Valuation Group: RESIDENTIAL RIVVAL
Garage: Yes
Fireplace: Yes
Walkout Basement: No
Air Conditioning: No

Comparable 3
1233 Ravine Road



Comparable 3

1233 Ravine Road

10031614: Assessment Detail

Municipal Address: 1233 RAVINE ROAD NW
Account Number: 3333333
Assessed Value: \$567,000
Assessed Area: 176.2 m² / 1878 ft² (Does not include basement area or 3rd level of split level)
Assessment Class: Residential
Year Built: 2005
Lot Size: 832.30 m² / 8959.0 ft² / .205 AC
Neighbourhood: NOTREAL
Basement Developed: Yes
Building Class: BI-LEVEL
Land Use Description: 100% SINGLE FAMILY DWELLING
Fully Complete: Yes
Fully Taxable: Yes
Building Count: 1
Valuation Group: RESIDENTIAL RIVAL
Garage: Yes
Fireplace: Yes
Walkout Basement: No
Air Conditioning: No

Chart of Comparable Properties

Factors	Subject Property	Comparable 1	Comparable 2	Comparable 3
Address	12345 Fake Road	54321 Fake Road	1296 Main Street	1233 Ravine Road
Neighbourhood	Notreal	Notreal	Notreal	Notreal
Lot Size	7401	5462 (1939 SF smaller)	7373 (28 SF smaller)	8959 (1558 SF larger)
House Size	1653	1809 (156 SF larger)	1741 (88 SF larger)	1878 (225 SF larger)
Year Built	2005	2005	2005	2005
Type	Bi-Level	Bi-Level	Bi-Level	Bi-Level
Basement	Yes, finished	Yes, finished	Yes, finished	Yes, finished
Garage Size	Double	Triple (larger)	Double	Double
Sale Date	n/a	July 4, 2012	March 29, 2010	June 18, 2012
Sale Price	n/a	470,000	459,500	491,500
Time Adjusted Sale Price (TASP)	n/a	507,600	516,019	538,340
TASP/SF	n/a	281	296	287
Assessed Value	597,000	508,500	516,000	567,000
Assessed/SF	361	281	296	302

The sales data, including TASPs, comes from the report that you can access under the "Sales" tab on the property owner's website: <https://myproperty.edmonton.ca/>. The login information is on the assessment notice that was mailed to you.

Comments on the Chart

All of the properties are located in the same neighbourhood, are all bi-level homes and were all built in 2005. All have attached garages and all have finished basements.

Comparable 1 is located very close to my house. It is on a smaller lot, but their house and garage are both larger than mine. It is assessed at \$508,500, compared to my house at \$597,000. I do not think my property should be assessed at \$80/SF more than Comparable 1.

I think that my property is the most similar to Comparable 2 and should be assessed at the same price/SF. The lots are similar in size and shape, and the houses are very close in size. The comparable is very close to my house. It is assessed at \$516,000, which is \$296/SF, which equals \$65/SF less than my house.

Comparable 3 is in a better location because it is across from a park, and the lot and the house are both larger than my house. It is assessed at \$567,000 (\$302/SF), which is \$59/SF less than my house.

I think my house should be assessed at \$296 per square foot based on the similarities to Comparable 2, which equals an assessment of \$489,288. I think Comparable 1 and Comparable 3 show a range that supports my requested assessment value.

You should state your argument clearly. You must prove that your property's assessment amount is incorrect. It is not enough to simply say that your assessment is wrong; you must provide evidence that supports your position.