



## Preparing for a Hearing at the Assessment Review Board

A hearing before the Assessment Review Board (ARB) is your chance to explain why you think the Municipal Property Assessment Corporation (MPAC), or your municipality, is wrong.

It is important that you properly prepare your case before you come to your hearing.

### Before the Hearing

1. The ARB will send you a letter of acknowledgement for your appeal.
2. The ARB will send you an assigned Schedule of Events.
3. All appeals before the ARB have procedural dates set out in a Schedule of Events. See the information sheet on General and Summary Proceedings, available [here](#).
4. If you are unable to resolve your appeal, the ARB's *Rules of Practice and Procedure* require MPAC to notify the Board that either a hearing is required, in Summary Proceedings, or a settlement conference is required, in General Proceedings.
5. If the parties require a hearing, they must submit all evidence to the Board as per their Schedule of Events.
6. When scheduled, you will receive a Notice of Hearing telling you the date, time and location of your hearing.

The Rules also require that all of the evidence you intend to rely on at a hearing be filed with the Board by a date set out in your Schedule of Events.

### Evidence

The ARB makes decisions based on the law and the evidence presented to the Board at hearings. It is very important that you bring evidence to support the outcome you would like to see at the hearing.

While every case is different, *Assessment Act* appeals often turn on evidence of the sales of property's like the one under appeal, near the day specified in the *Act*. For the 2017, 2018, 2019 and 2020 taxation years, the relevant day is January 1, 2016.

Evidence about your property AND comparable properties could include:

- Assessed value
- Previous \*sales information
- Location
- Lot size and square footage
- Number of stories
- Building age and condition
- Photographs
- Amenities

The sales evidence should be as detailed as possible, including the sales date, sales value, and location information. Sales evidence should also include details about the property that sold, including its square footage, the age of any structures, and generally how comparable the property is to the property under appeal.

In addition to determining what your property likely would have sold for on the valuation day, the *Assessment Act* also requires the Board to determine if it is equitable to assess your property at its likely sale value. If you are seeking a reduction on the basis that other property in your vicinity is assessed below its likely sale value, you will need clear evidence of that under-assessment. This includes the sales value, or likely sales value, of similar property, and that property's assessment.

You should bring any other evidence that supports your position in your appeal before the ARB.

### **Where can I find the evidence I need to bring to my hearing?**

Below are some suggestions on where to look for your evidence.

- MPAC – call 1-866-296-6722 or go online to [www.mpac.ca](http://www.mpac.ca)
- Your municipal office (town hall or city hall)
- Land registry offices
- Local Realtor or Multiple Listing Service
- Accredited Appraisal Service

### **What if I can't make it to my hearing?**

You should always be ready to attend your hearing, but if you or your representative cannot make it to the hearing, you must ask the Board for an adjournment by motion using the Expedited Board Directions Form. For more information on adjournments, please see the ARB info sheet on [Adjournments](#).

The Board will let you know if your request is approved. **You are still expected to be at your hearing unless the Board approves the adjournment.** If you do not show up for your hearing, your appeal could be dismissed.

### **What if I change my mind and don't want to appeal?**

You can always withdraw your appeal before the hearing. A withdrawal form is available on the ARB website or by calling the Board. Fill out the form and send it to the Board by mail, fax or e-mail. **There are no refunds of the filing fee.**

### **How do I find out if the hearing venue is easily accessible?**

We are committed to providing services as set out in the Accessibility for Ontarians with Disabilities Act, 2005. If you have any accessibility needs, please contact our Accessibility Coordinator as soon as possible.

## At the Hearing

When you arrive at a hearing you will need to identify yourself. At an in person hearing there will be an attendance sheet to sign. On a hearing by phone or video the ARB Member will ask who is at the hearing.

Once attendance has been completed, the ARB Member will provide some opening remarks. The remarks are to describe the appeal and the how the hearing will proceed.

In *Assessment Act* hearings MPAC will present its evidence first. The appellant and the municipality then get to question MPAC on its evidence. Once MPAC has presented its evidence, the municipality will have the opportunity to present its evidence, and be questioned by the other parties. Finally, the appellant will have the opportunity to present its evidence, and be questioned by the other parties.

Once the evidence has been submitted, each party is given an opportunity to argue what conclusions the ARB Member should draw from the evidence. MPAC presents those submissions first, followed by the municipality. The appellant gets the final word.

Once all the evidence and argument have been heard, the ARB Member must make a decision. The ARB Member will either take a sort break and then give you a decision orally, or the ARB Member will reserve the decision and issue reasons in writing at a later date.

## Settlement Conferences

If your appeal is a General Proceeding the first appearance before the ARB will be at a settlement conference.

At a settlement conference, the ARB Member will have a discussion with the appellant, MPAC, and the municipality about the issues in dispute. The ARB Member will help to resolve some or all of the issues and will refer any unresolved issues to either mediation or a hearing.

## After the Hearing

The ARB will send you a copy of the decision shortly after your hearing. ARB decisions are also sent to municipalities so that appropriate taxa adjustments can be made.

If you disagree with the ARB's decision please see our information sheet on Requesting a Review, available [here](#).

## Where can I find more information?

For more information please refer to the ARB's *Rules of Practice and Procedure* which can be found on [our website](#) or by calling us at (416) 212-6349 or toll free 1-866-448-2248.

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## Please Note

The information contained in this sheet is not intended as a substitute for legal or other advice, and in providing this information, the ARB assumes no responsibility for any errors or omissions and shall not be liable for any reliance placed on the information in this sheet. Additional information, including the ARB's *Rules of Practice and Procedure*, is available at [www.elto.gov.on.ca](http://www.elto.gov.on.ca), or by calling (416) 212-6349 or toll free 1-866-448-2248.



The **Environment and Land Tribunals Ontario (ELTO)** includes the Assessment Review Board, Board of Negotiation, Conservation Review Board, Environmental Review Tribunal, Ontario Municipal Board, Niagara Escarpment Hearing Office and the Office of Consolidated Hearings. The Tribunals operate under specific legislative requirements and share resources and best practices. The Assessment Review Board hears appeals from persons who believe there is an error in the assessed value or classification of a property and also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act. For more information contact us at:

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