

### Evidence and the Burden of Proof

During a property assessment complaint hearing, the Property Assessment Review Panel (PARP) will listen to and review evidence presented by the parties to the complaint. A decision of a PARP will be based on its review of the evidence presented.

Please note that a PARP does not review evidence or property information prior to a hearing.

#### Burden of Proof

In British Columbia, for almost all property assessment complaints (appeals), the burden of proof rests with the complainant. What this means is that **you must prove** to the panel that the assessment or classification determined by BC Assessment is incorrect. Merely stating that your assessment is wrong or too high/low or incorrectly classified is not sufficient to support a change by a PARP; the panel will need to consider more than just a verbal statement.

#### How do I prove my assessment is incorrect?

The best way is to provide a PARP with evidence that supports your position that the assessment is incorrect and supports the change that you feel is required. Evidence can vary depending on the grounds for your complaint.

The best information that you could provide to a PARP as evidence include pictures, maps and sales information of comparable properties. Secondary information could include a recent appraisal of your property or MLS (Multiple Listing Service) listings of comparable properties.

#### What should I provide to a PARP?

Prior to appearing before a PARP, you should prepare a package or presentation to provide to the panel. Your package/presentation can include the following:

- a map showing the location of your property and comparable properties;
- pictures of your property and home;
- pictures of comparable properties in your neighborhood;
- detailed information about the comparable properties regarding their condition and how they compare to your property;
- documentation showing sales of comparable properties on or around July 1 of the previous year; and
- other maps and documentation that support your position.

#### Why compare my property to others?

If, for example, you feel that your assessment is too high, you should provide the panel with evidence of other similar or comparable properties whose assessments are lower or similar to yours. For instance, a comparable property may have an updated kitchen compared to yours that has not been updated; or it may have updated bathrooms compared to yours. You must however, choose your comparables carefully, ensuring that they closely resemble your property and improvements.

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For more information on preparing for a PARP Hearing please consult the PARP website at <http://www.cscd.gov.bc.ca/parp>