

### Appealing Your Assessment

#### Filing an Appeal with the Assessment Review Board (ARB)

If your RfR has been dismissed or you are dissatisfied with the reduction you may choose to file an Appeal with the ARB, an independent tribunal of the Ontario Ministry of the Attorney General.

Visit [www.arb.gov.on.ca](http://www.arb.gov.on.ca) for details including a video on the procedures.

If you choose to file with the ARB, the deadline to file your Appeal is the later of March 31 of the tax year, or 90 days following the response to your RfR.

#### MPAC's Role at an ARB Hearing

It should be noted that during an appeal at the ARB, the onus is now on MPAC to prove that the assigned CVA is correct, whereas previously it was up to the property owner to prove MPAC wrong. This could mean that as little as one clearly appropriate comparison submitted by the property owner at the ARB hearing might carry the day. However, it is important that you are armed with accurate credible information to support your case.

MPAC will present comparable properties as evidence and will share that information with you prior to the hearing. You will also be asked to provide evidence to support your position. Ideally, you should select properties that are similar to yours (for example, neighbourhood, lot dimensions, living area, age of structure(s) and quality of construction).